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STATE AND LOCAL TAX PERFORMANCE, 1979
(Basic Tabulations)

by

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PREFACE

For two decades, SREB has published data on state and local tax performance, usually in the form of statistical displays accompanied by interpretive discussion.

We believe the statistical displays, which have appeared in a uniform format over a number of years, have their greatest potential for application by a limited number of specialists in public and higher educational finance. For the more general reader, a presentation of selected information with brief discussion may be preferred. Therefore, the current data are presented in two parts: a) the present report, in limited distribution, and b) Issue # 29 in the SREB series Financing Higher Education, for wider distribution. Those recipients of the present report who desire a fuller discussion of methodological and related issues may wish to consult the most recent combined report, namely, Kenneth E. Quindry and Niles Schoening, State and Local Tax Performance, 1978 (Atlanta: Southern Regional Education Board, 1980; $3.00).

Your comments on the convenience and utility of this two-fold presentation of this year's edition of the latest tax data is invited.

E. F. Schietinger
Director of Research

TABLE 1

POPULATION, PERSONAL INCOME AND STATE AND LOCAL GENERAL SALES AND GROSS RECEIPTS TAX REVENUE FOR STATES, REGIONS AND THE UNITED STATES, 1979
(EFFORT & ABILITY AMOUNTS IN THOUSANDS)

STATE AND REGION	POPULATION JULY 1, 1979 (THOUSANDS)	PERSONAL INCOME FY1979 (MILLIONS)	EFFORT (COLLECTIONS)	ABILITY (TAX YIELD AT AVERAGE RATE)	NET UNUTILIZED ABILITY ((-) OVERUTILIZATION)
NEW ENGLAND STATES	12,290	$ 102,569	$ 1,848,649	$ 2,688,290	$ 839,641
1 CONNECTICUT	3,115	29,342	736,119	769,033	32,914
2 MAINE	1,097	7,290	197,825	191,067	-6,757
3 MASSACHUSETTS	5,769	48,337	718,287	1,266,896	548,609
4 NEW HAMPSHIRE	887	6,859	--	179,778	179,778
5 RHODE ISLAND	929	7,334	158,167	192,207	34,040
6 VERMONT	493	3,408	38,251	89,309	51,058
MIDDLE ATLANTIC STATES	37,293	$ 321,940	$ 7,523,255	$ 8,437,889	$ 914,634
7 DELAWARE	582	5,245	--	137,469	137,469
8 NEW JERSEY	7,332	67,725	1,058,124	1,775,032	676,908
9 NEW YORK	17,648	153,183	4,529,632	4,014,845	-514,786
10 PENNSYLVANIA	11,731	95,788	1,895,499	2,510,543	615,044
NORTH CENTRAL STATES	58,405	$ 495,946	$ 11,031,531	$ 12,998,507	$ 1,966,976
11 ILLINOIS	11,229	104,780	2,672,954	2,746,239	73,285
12 INDIANA	5,400	44,258	1,310,321	1,161,029	-149,291
13 IOWA	2,902	23,966	405,655	628,131	222,476
14 KANSAS	2,369	19,989	420,003	523,902	103,899
15 MICHIGAN	9,207	82,512	1,702,699	2,162,599	459,940
16 MINNESOTA	4,060	33,503	612,989	878,097	265,108
17 MISSOURI	4,867	37,518	978,779	983,328	4,549
18 NEBRASKA	1,574	12,543	284,761	328,752	43,991
19 NORTH DAKOTA	657	5,055	108,992	132,496	23,504
20 OHIO	10,731	89,664	1,568,025	2,350,043	782,018
21 SOUTH DAKOTA	689	4,774	146,736	125,111	-21,624
22 WISCONSIN	4,720	37,345	819,657	978,781	159,124
SREB STATES	67,421	$ 502,638	$ 13,587,316	$ 13,173,895	$ -413,420
23 ALABAMA	3,769	25,131	739,202	658,671	-80,530
24 ARKANSAS	2,180	14,227	346,854	372,870	26,016
25 FLORIDA	8,860	70,272	1,947,383	1,841,795	-105,587

TABLE 1 (CONTINUED)

STATE AND REGION	POPULATION JULY 1, 1979 (THOUSANDS)	PERSONAL INCOME FY1979 (MILLIONS)	EFFORT (COLLECTIONS)	ABILITY (TAX YIELD AT AVERAGE RATE)	NET UNUTILIZED ABILITY ((-) OVERUTILIZATION)
SREB STATES (CONTINUED)					
26 GEORGIA	5,117	36,574	1,054,274	958,573	-95,700
27 KENTUCKY	3,527	24,670	599,296	646,595	47,299
28 LOUISIANA	4,018	28,418	1,172,030	744,815	-427,214
29 MARYLAND	4,148	36,252	699,140	950,147	251,007
30 MISSISSIPPI	2,429	14,195	603,209	372,037	-231,171
31 NORTH CAROLINA	5,606	39,335	826,493	1,030,958	204,465
32 SOUTH CAROLINA	2,932	19,481	525,858	510,574	-15,283
33 TENNESSEE	4,380	30,394	1,195,552	796,599	-398,952
34 TEXAS	13,380	108,144	2,595,743	2,834,401	238,658
35 VIRGINIA	5,197	42,211	719,805	1,106,316	386,511
36 WEST VIRGINIA	1,878	13,337	562,477	349,543	-212,933
MOUNTAIN STATES	13,565 $	104,915 $	3,354,846 $	2,749,764 $	-605,081
37 ARIZONA	2,450	18,884	844,211	494,947	-349,263
38 COLORADO	2,772	23,250	797,064	609,358	-187,705
39 IDAHO	905	6,536	129,507	171,292	41,385
40 MONTANA	786	5,659	--	148,320	148,320
41 NEVADA	702	6,714	204,077	175,958	-28,118
42 NEW MEXICO	1,241	8,531	388,024	223,587	-164,436
43 OKLAHOMA	2,892	22,123	472,212	579,826	107,614
44 UTAH	1,367	9,201	355,020	241,154	-113,865
45 WYOMING	450	4,019	164,331	105,323	-59,007
PACIFIC STATES	30,468 $	280,407 $	9,040,382 $	7,349,323 $	-1,691,058
46 ALASKA	406	4,447	35,900	116,541	80,641
47 CALIFORNIA	22,694	212,250	6,899,422	5,562,975	-1,336,446
48 HAWAII	915	7,973	430,501	208,968	-221,532
49 OREGON	2,527	21,045	--	551,573	551,573
50 WASHINGTON	3,926	34,692	1,674,559	909,267	-765,291
DISTRICT OF COLUMBIA	656 $	6,783 $	172,736 $	177,786 $	5,050
ALL STATES INCLUDING DISTRICT OF COLUMBIA	220,098 $	1,815,198 $	46,558,315 $	47,575,454 $	1,017,139

TABLE 2 (CONTINUED)

	INSURANCE TAXES			PUBLIC UTILITIES			OTHER SELECTIVE SALES TAXES		
	EFFORT (COLLECTIONS)	ABILITY (TAX YIELD AT AVERAGE RATE)	NET UNUTILIZED ABILITY	EFFORT (COLLECTIONS)	ABILITY (TAX YIELD AT AVERAGE RATE)	NET UNUTILIZED ABILITY	EFFORT (COLLECTIONS)	ABILITY (TAX YIELD AT AVERAGE RATE)	NET UNUTILIZED ABILITY
$	203,517	$ 166,743	$ -36,773	$ 200,170	$ 357,931	$ 157,761	$ 84,220	$ 137,665	$ 53,345
01	56,353	47,700	-8,652	130,773	102,393	-28,379	10,902	39,381	28,479
02	11,671	11,851	180	16,327	25,440	9,113	--	9,784	9,784
03	105,433	78,580	-26,852	--	168,680	168,680	22,072	64,877	42,805
04	11,690	11,151	-538	6,791	23,936	17,145	26,120	9,206	-16,913
05	12,539	11,922	-616	34,512	25,591	-8,920	66	9,843	9,777
06	5,831	5,539	-291	11,767	11,891	124	25,160	4,573	-20,586
$	454,752	$ 523,367	$ 68,615	$ 1,426,967	$ 1,123,460	$ -303,506	$ 341,236	$ 432,057	$ 90,821
07	9,841	8,527	-1,313	21,018	18,303	-2,714	1,088	7,040	5,952
08	83,074	110,098	27,024	460,150	236,336	-223,813	42,777	90,898	48,121
09	207,904	249,024	41,120	582,764	534,555	-48,208	285,627	205,597	-80,029
10	153,933	155,718	1,785	363,035	334,265	-28,769	11,744	128,563	116,819
$	641,907	$ 806,243	$ 164,336	$ 1,452,519	$ 1,730,682	$ 278,163	$ 211,556	$ 665,642	$ 454,086
11	87,258	170,338	83,080	640,794	365,647	-275,146	69,600	140,632	71,032
12	54,236	72,014	17,778	12,900	154,585	141,685	2,899	59,455	56,556
13	39,398	38,960	-437	30,685	83,632	52,947	267	32,166	31,899
14	31,526	32,495	969	41,873	69,755	27,882	1,163	26,829	25,666
15	109,257	134,137	24,880	33,300	287,938	254,638	490	110,745	110,255
16	59,704	54,465	-5,238	56,206	116,914	20,708	99,859	44,967	-54,891
17	59,428	60,992	1,564	149,380	130,925	-18,454	5,900	50,355	44,455
18	18,658	20,391	1,733	6,600	43,772	37,172	1,803	16,835	15,032
19	10,971	8,218	-2,752	5,923	17,641	11,718	3,459	6,785	3,326
20	119,249	145,763	26,514	357,166	312,896	-44,269	9,900	120,344	110,444
21	10,179	7,760	-2,418	408	16,658	16,250	12,983	6,407	-6,575
22	42,043	60,710	18,667	77,284	130,319	53,035	3,233	50,122	46,889
$	922,409	$ 817,121	$ -105,287	$ 2,185,314	$ 1,754,034	$ -431,279	$ 1,204,784	$ 674,623	$ -530,160
23	76,323	40,855	-35,467	212,404	87,699	-124,704	37,444	33,730	-3,713
24	26,667	23,128	-3,538	40,800	49,646	8,846	2,200	19,094	16,894
25	105,502	114,239	8,737	507,054	245,225	-261,828	55,800	94,317	38,517

TABLE 2

STATE AND LOCAL SELECTIVE SALES AND GROSS RECEIPTS TAX REVENUE,
FOR STATES, REGIONS, AND THE UNITED STATES, 1979
(IN THOUSANDS)

STATE AND REGION	ALCOHOLIC BEVERAGES			TOBACCO PRODUCTS		
	EFFORT (COLLECTIONS)	ABILITY (TAX YIELD AT AVERAGE RATE)	NET UNUTILIZED ABILITY	EFFORT (COLLECTIONS)	ABILITY (TAX YIELD AT AVERAGE RATE)	NET UNUTILIZED ABILITY
NEW ENGLAND STATES	$ 185,207	$ 164,612	$ -20,594	$ 300,831	$ 213,199	$ -87,631
1 CONNECTICUT	25,423	47,090	21,667	75,163	60,989	-14,173
2 MAINE	25,846	11,700	-14,145	23,568	15,153	-8,414
3 MASSACHUSETTS	79,980	77,576	-2,403	142,272	100,473	-41,798
4 NEW HAMPSHIRE	33,269	11,008	-22,260	26,144	14,258	-11,885
5 RHODE ISLAND	7,575	11,769	4,194	24,288	15,243	-9,044
6 VERMONT	13,114	5,469	-7,644	9,396	7,083	-2,312
MIDDLE ATLANTIC STATES	$ 360,302	$ 516,676	$ 156,374	$ 822,744	$ 669,179	$ -153,564
7 DELAWARE	4,585	8,418	3,833	11,998	10,902	-1,095
8 NEW JERSEY	54,463	108,690	54,227	170,274	140,772	-29,501
9 NEW YORK	149,689	245,840	96,151	389,947	318,403	-71,543
10 PENNSYLVANIA	151,565	153,728	2,163	250,525	199,102	-51,422
NORTH CENTRAL STATES	$ 587,227	$ 755,936	$ 168,709	$ 993,822	$ 1,030,865	$ 37,043
11 ILLINOIS	99,061	168,160	69,099	196,627	217,794	21,167
12 INDIANA	33,435	71,093	37,658	84,119	92,077	7,958
13 IOWA	43,747	38,462	-5,284	46,250	49,815	3,565
14 KANSAS	23,769	32,080	8,311	32,065	41,549	9,484
15 MICHIGAN	100,464	132,422	31,958	140,257	171,508	31,251
16 MINNESOTA	53,609	53,768	159	85,611	69,639	-15,971
17 MISSOURI	25,014	60,212	35,198	79,196	77,984	-1,211
18 NEBRASKA	11,958	20,130	8,172	22,351	26,072	3,721
19 NORTH DAKOTA	6,442	8,113	1,671	8,815	10,508	1,693
20 OHIO	143,123	143,900	777	203,562	186,374	-17,187
21 SOUTH DAKOTA	7,543	7,661	118	9,191	9,922	731
22 WISCONSIN	39,062	59,934	20,872	85,778	77,624	-8,153
SREB STATES	$ 1,265,021	$ 806,676	$ -458,344	$ 1,090,077	$ 1,044,775	$ -45,301
23 ALABAMA	100,381	40,332	-60,048	60,865	52,237	-8,627
24 ARKANSAS	21,385	22,832	1,447	48,972	29,571	-19,400
25 FLORIDA	268,851	112,778	-156,072	239,878	146,066	-93,811

TABLE 2 (CONTINUED)

STATE AND REGION	ALCOHOLIC BEVERAGES EFFORT (COLLECTIONS)	ALCOHOLIC BEVERAGES ABILITY (TAX YIELD AT AVERAGE RATE)	ALCOHOLIC BEVERAGES NET UNUTILIZED ABILITY	TOBACCO PRODUCTS EFFORT (COLLECTIONS)	TOBACCO PRODUCTS ABILITY (TAX YIELD AT AVERAGE RATE)	TOBACCO PRODUCTS NET UNUTILIZED ABILITY
SREB STATES (CONTINUED)						
26 GEORGIA	144,906	58,696	-86,209	77,795	76,021	-1,773
27 KENTUCKY	15,855	39,593	23,738	21,274	51,279	30,005
28 LOUISIANA	53,957	45,607	-8,349	58,557	59,069	512
29 MARYLAND	29,079	58,180	29,101	52,765	75,353	22,588
30 MISSISSIPPI	45,219	22,781	-22,437	32,301	29,505	-2,795
31 NORTH CAROLINA	98,279	63,128	-35,150	18,826	81,762	62,936
32 SOUTH CAROLINA	83,012	31,264	-51,747	27,539	40,492	12,953
33 TENNESSEE	88,563	48,778	-39,784	73,377	63,175	-10,201
34 TEXAS	181,594	173,559	-8,034	309,285	224,786	-84,498
35 VIRGINIA	108,488	67,743	-40,744	31,542	87,738	56,196
36 WEST VIRGINIA	25,452	21,404	-4,047	37,101	27,721	-9,379
MOUNTAIN STATES	$ 161,352	$ 168,376	$ 7,024	$ 180,800	$ 218,074	$ 37,274
37 ARIZONA	21,056	30,307	9,251	37,757	39,252	1,495
38 COLORADO	24,502	37,313	12,811	33,704	48,326	14,622
39 IDAHO	16,229	10,489	-5,739	7,545	13,585	5,640
40 MONTANA	22,094	9,082	-13,011	11,364	11,763	399
41 NEVADA	11,072	10,774	-297	12,530	13,955	1,425
42 NEW MEXICO	7,591	13,691	6,100	14,101	17,732	3,631
43 OKLAHOMA	37,463	35,504	-1,958	49,952	45,984	-3,967
44 UTAH	18,971	14,767	-4,203	8,274	19,125	10,851
45 WYOMING	2,374	6,449	4,075	5,173	8,353	3,180
PACIFIC STATES	$ 346,053	$ 450,020	$ 103,967	$ 373,692	$ 582,849	$ 209,157
46 ALASKA	7,378	7,136	-241	4,403	9,242	4,839
47 CALIFORNIA	140,075	340,637	200,562	262,004	441,180	179,176
48 HAWAII	20,434	12,796	-7,637	11,856	16,573	4,717
49 OREGON	63,709	33,774	-29,934	30,605	43,742	13,138
50 WASHINGTON	114,457	55,677	-58,779	64,824	72,111	7,287
DISTRICT OF COLUMBIA	$ 8,020	$ 10,886	$ 2,866	$ 11,074	$ 14,100	$ 3,026
ALL STATES INCLUDING DISTRICT OF COLUMBIA	$ 2,913,182	$ 2,913,182	$ 0	$ 3,773,040	$ 3,773,040	$ 0

TABLE 2 (CONTINUED)

	INSURANCE TAXES			PUBLIC UTILITIES			OTHER SELECTIVE SALES TAXES		
	EFFORT (COLLECTIONS)	ABILITY (TAX YIELD AT AVERAGE RATE)	NET UNUTILIZED ABILITY	EFFORT (COLLECTIONS)	ABILITY (TAX YIELD AT AVERAGE RATE)	NET UNUTILIZED ABILITY	EFFORT (COLLECTIONS)	ABILITY (TAX YIELD AT AVERAGE RATE)	NET UNUTILIZED ABILITY
26	62,387	59,456	-2,930	46,300	127,629	81,329	23,400	49,088	25,688
27	62,048	40,106	-21,941	27,100	85,091	58,991	125,752	33,112	-92,639
28	71,063	46,198	-24,864	66,215	99,168	32,953	31,041	38,141	7,100
29	51,302	58,934	7,632	119,620	126,507	6,887	167,714	48,656	-119,057
30	33,784	23,076	-10,707	31,200	49,535	18,335	2,664	19,052	16,388
31	71,233	63,946	-7,286	179,335	137,266	-42,068	23,048	52,794	29,746
32	37,007	31,665	-5,337	61,621	67,980	6,359	16,192	26,146	9,954
33	59,324	49,410	-9,913	169,976	106,063	-63,912	27,524	40,793	3,269
34	166,502	175,806	9,304	453,463	377,385	-76,077	508,144	145,147	-362,996
35	73,320	68,620	-4,699	263,326	147,300	-116,025	103,057	56,653	-46,443
36	25,947	21,681	-4,265	6,900	46,540	39,640	70,754	17,900	-52,853
$	194,267	$ 170,556	$ -23,710	$ 286,861	$ 366,116	$ 79,255	$ 234,774	$ 140,813	$ -93,960
37	26,504	30,699	4,195	120,829	66,500	-54,328	7,100	25,346	18,246
38	34,893	37,796	2,903	49,689	81,133	31,444	7,324	31,205	23,881
39	14,457	10,625	-3,831	7,350	22,807	15,457	--	8,772	8,772
40	14,367	9,200	-5,166	5,340	19,748	14,408	7,662	7,595	-266
41	12,058	10,914	-1,143	16,624	23,428	6,804	140,870	9,011	-131,858
42	17,312	13,868	-3,443	21,974	29,769	7,795	20,597	11,450	-7,146
43	51,980	35,964	-16,015	37,760	77,201	39,441	49,221	29,692	-19,528
44	16,220	14,958	-1,261	22,295	32,108	9,813	1,800	12,349	10,549
45	6,476	6,533	57	5,000	14,023	9,023	--	5,353	5,353
$	520,805	$ 455,848	$ -64,956	$ 564,962	$ 978,923	$ 413,961	$ 291,313	$ 376,452	$ 85,139
46	10,768	7,225	-3,538	2,832	15,517	12,685	28,628	5,968	-22,656
47	419,326	345,048	-74,277	329,054	740,680	411,626	150,866	284,875	134,009
48	18,967	12,961	-6,005	41,925	27,823	-14,101	--	10,701	10,701
49	31,403	34,212	2,809	42,092	73,439	31,347	7,200	28,246	21,046
50	40,341	56,398	16,057	149,059	121,064	-27,994	104,622	46,563	-58,059
$	13,249	$ 11,027	$ -2,221	$ 48,944	$ 23,671	$ -25,272	$ 33,662	$ 9,104	$ -24,557
$	2,950,906	$ 2,950,906	$ 0	$ 6,165,737	$ 6,334,417	$ 168,680	$ 2,401,645	$ 2,426,256	$ 24,611

TABLE 3

STATE DEATH AND GIFT TAX REVENUE,
FOR STATES, REGIONS AND THE UNITED STATES, 1979
(IN THOUSANDS)

STATE AND REGION	EFFORT (COLLECTIONS)	ABILITY (TAX YIELD AT AVERAGE RATE)	NET UNUTILIZED ABILITY ((-) OVERUTILIZATION)
NEW ENGLAND STATES	$ 161,228	$ 113,890	$ -47,337
1 CONNECTICUT	52,991	32,580	-20,410
2 MAINE	10,574	8,095	-2,478
3 MASSACHUSETTS	75,312	53,672	-21,639
4 NEW HAMPSHIRE	7,528	7,616	88
5 RHODE ISLAND	12,511	8,143	-4,367
6 VERMONT	2,312	3,784	1,472
MIDDLE ATLANTIC STATES	$ 434,619	$ 357,474	$ -77,144
7 DELAWARE	6,665	5,824	-844
8 NEW JERSEY	100,187	75,200	-24,986
9 NEW YORK	154,936	170,090	15,154
10 PENNSYLVANIA	172,827	106,360	-66,466
NORTH CENTRAL STATES	$ 458,144	$ 550,686	$ 92,542
11 ILLINOIS	136,809	116,345	-20,463
12 INDIANA	36,802	49,187	12,385
13 IOWA	40,717	26,611	-14,105
14 KANSAS	18,308	22,195	3,887
15 MICHIGAN	50,079	91,619	41,540
16 MINNESOTA	40,829	37,201	-3,627
17 MISSOURI	22,838	41,659	18,821
18 NEBRASKA	3,227	13,928	10,701
19 NORTH DAKOTA	3,613	5,613	2,000
20 OHIO	42,850	99,560	56,710
21 SOUTH DAKOTA	6,876	5,300	-1,575
22 WISCONSIN	55,196	41,466	-13,729
SREB STATES	$ 345,486	$ 558,116	$ 212,630
23 ALABAMA	6,666	27,905	21,239
24 ARKANSAS	2,938	15,797	12,859
25 FLORIDA	55,908	78,028	22,120

TABLE 3 (CONTINUED)

STATE AND REGION	EFFORT (COLLECTIONS)	APILITY (TAX YIELD AT AVERAGE RATE)	NET UNUTILIZED ABILITY ((-) OVERUTILIZATION)
SREB STATES (CONTINUED)			
26 GEORGIA	8,426	40,610	32,184
27 KENTUCKY	22,727	27,393	4,666
28 LOUISIANA	23,728	31,554	7,826
29 MARYLAND	23,818	40,253	16,435
30 MISSISSIPPI	4,615	15,761	11,146
31 NORTH CAROLINA	39,352	43,677	4,325
32 SOUTH CAROLINA	9,192	21,631	12,439
33 TENNESSEE	37,827	33,748	-4,078
34 TEXAS	73,748	120,080	46,332
35 VIRGINIA	26,276	46,869	20,593
36 WEST VIRGINIA	10,265	14,809	4,544
MOUNTAIN STATES	$ 80,799	$ 116,495	$ 35,696
37 ARIZONA	8,429	20,969	12,540
38 COLORADO	28,010	25,816	-2,193
39 IDAHO	3,495	7,257	3,762
40 MONTANA	6,490	6,284	-205
41 NEVADA	1,872	7,454	5,582
42 NEW MEXICO	2,522	9,472	6,950
43 OKLAHOMA	26,523	24,565	-1,957
44 UTAH	1,423	10,217	8,794
45 WYOMING	2,035	4,462	2,427
PACIFIC STATES	$ 525,120	$ 311,357	$ -213,762
46 ALASKA	123	4,937	4,814
47 CALIFORNIA	409,478	235,677	-173,800
48 HAWAII	4,141	8,853	4,712
49 OREGON	60,695	23,368	-37,326
50 WASHINGTON	50,683	38,521	-12,161
DISTRICT OF COLUMBIA	$ 10,154	$ 7,532	$ -2,621
ALL STATES INCLUDING DISTRICT OF COLUMBIA	$ 2,015,550	$ 2,015,550	$ 0

TABLE 4

STATE AND LOCAL GENERAL PROPERTY TAX REVENUE
FOR STATES, REGIONS AND THE UNITED STATES, 1979
(IN THOUSANDS)

STATE AND REGION	EFFORT (COLLECTIONS)	ABILITY (TAX YIELD AT AVERAGE RATE)	NET UNUTILIZED ABILITY ((-) OVERUTILIZATION)
NEW ENGLAND STATES	$ 5,828,772	$ 3,669,675	$ -2,159,096
1 CONNECTICUT	1,421,712	1,045,775	-371,936
2 MAINE	331,680	260,818	-70,861
3 MASSACHUSETTS	3,149,738	1,729,388	-1,420,349
4 NEW HAMPSHIRE	377,518	245,407	-132,110
5 RHODE ISLAND	370,381	262,375	-108,005
6 VERMONT	177,743	121,912	-55,830
MIDDLE ATLANTIC STATES	$ 15,006,106	$ 11,518,219	$ -3,487,886
7 DELAWARE	96,300	187,653	91,353
8 NEW JERSEY	3,709,900	2,423,025	-1,286,874
9 NEW YORK	8,504,439	5,480,501	-3,023,937
10 PENNSYLVANIA	2,695,467	3,427,040	731,573
NORTH CENTRAL STATES	$ 18,253,167	$ 17,743,734	$ -509,432
11 ILLINOIS	3,924,993	3,748,779	-176,213
12 INDIANA	1,332,983	1,584,873	251,890
13 IOWA	983,500	857,435	-126,064
14 KANSAS	846,612	715,157	-131,454
15 MICHIGAN	3,460,573	2,952,076	-508,496
16 MINNESOTA	1,263,073	1,198,655	-64,417
17 MISSOURI	998,785	1,342,301	343,516
18 NEBRASKA	612,110	448,767	-163,342
19 NORTH DAKOTA	168,887	180,864	11,977
20 OHIO	2,792,635	3,207,948	415,313
21 SOUTH DAKOTA	236,100	170,784	-65,315
22 WISCONSIN	1,632,916	1,336,094	-296,821
SREB STATES	$ 13,254,695	$ 17,983,148	$ 4,728,449
23 ALABAMA	273,317	899,125	625,808
24 ARKANSAS	273,219	508,989	235,770
25 FLORIDA	2,187,845	2,514,159	326,314

TABLE 4 (CONTINUED)

STATE AND REGION	EFFORT (COLLECTIONS)	ABILITY (TAX YIELD AT AVERAGE RATE)	NET UNUTILIZED ABILITY ((-) OVERUTILIZATION)
SREB STATES (CONTINUED)			
26 GEORGIA	1,071,618	1,308,510	236,892
27 KENTUCKY	460,405	882,641	422,236
28 LOUISIANA	407,553	1,016,717	608,764
29 MARYLAND	1,145,844	1,297,007	151,163
30 MISSISSIPPI	334,384	507,853	173,469
31 NORTH CAROLINA	911,768	1,407,318	495,550
32 SOUTH CAROLINA	441,635	696,964	255,329
33 TENNESSEE	680,200	1,087,404	407,204
34 TEXAS	3,662,649	3,868,126	206,477
35 VIRGINIA	1,158,593	1,510,188	351,595
36 WEST VIRGINIA	245,269	477,147	231,878
MOUNTAIN STATES	$ 3,702,060	$ 3,753,591	$ 51,531
37 ARIZONA	865,022	675,632	-189,389
38 COLORADO	904,658	831,810	-72,847
39 IDAHO	221,565	233,824	12,259
40 MONTANA	320,891	202,465	-118,425
41 NEVADA	249,076	240,192	-8,883
42 NEW MEXICO	162,587	305,209	142,622
43 OKLAHOMA	432,300	791,497	359,197
44 UTAH	315,049	329,189	14,140
45 WYOMING	230,912	143,772	-87,139
PACIFIC STATES	$ 8,686,306	$ 10,032,262	$ 1,345,954
46 ALASKA	335,451	159,085	-176,365
47 CALIFORNIA	6,043,479	7,593,790	1,550,311
48 HAWAII	174,300	285,254	110,954
49 OREGON	923,562	752,929	-170,632
50 WASHINGTON	1,209,516	1,241,203	31,687
DISTRICT OF COLUMBIA	$ 212,204	$ 242,688	$ 30,484
ALL STATES INCLUDING DISTRICT OF COLUMBIA	$ 64,943,316	$ 64,943,316	$ 0

TABLE 5

STATE AND LOCAL INDIVIDUAL AND CORPORATE INCOME TAX REVENUE, FOR STATES, REGIONS AND THE UNITED STATES, 1979 (IN THOUSANDS)

STATE AND REGION	INDIVIDUAL INCOME TAXES			CORPORATE INCOME TAXES		
	EFFORT (COLLECTIONS)	ABILITY (TAX YIELD AT AVERAGE RATE)	NET UNUTILIZED ABILITY	EFFORT (COLLECTIONS)	ABILITY (TAX YIELD AT AVERAGE RATE)	NET UNUTILIZED ABILITY
NEW ENGLAND STATES	$ 2,073,449	$ 2,535,776	$ 462,327	$ 899,459	$ 752,857	$ -146,601
1 CONNECTICUT	83,487	725,404	641,917	231,139	215,368	-15,770
2 MAINE	112,513	180,228	67,715	41,240	53,508	12,268
3 MASSACHUSETTS	1,631,384	1,195,021	-436,362	483,281	354,795	-128,485
4 NEW HAMPSHIRE	9,207	169,578	160,371	64,018	50,347	-13,670
5 RHODE ISLAND	153,498	181,303	27,805	55,903	53,828	-2,074
6 VERMONT	83,360	84,242	882	23,878	25,011	1,133
MIDDLE ATLANTIC STATES	$ 9,974,515	$ 7,995,185	$-2,015,333	$ 2,556,948	$ 2,363,035	$ -193,912
7 DELAWARE	226,047	129,670	-96,376	50,091	38,498	-11,592
8 NEW JERSEY	868,146	1,674,330	806,184	429,861	497,099	67,238
9 NEW YORK	6,463,667	3,787,072	-2,676,594	1,223,281	1,124,359	-98,921
10 PENNSYLVANIA	2,416,655	2,368,113	-48,545	853,715	703,079	-150,635
NORTH CENTRAL STATES	$ 10,504,881	$ 12,261,067	$ 1,756,186	$ 3,279,677	$ 3,640,238	$ 360,561
11 ILLINOIS	1,743,077	2,590,437	847,360	489,178	769,085	279,907
12 INDIANA	643,672	1,095,160	451,488	126,876	325,147	198,271
13 IOWA	558,879	592,495	33,616	130,074	175,908	45,834
14 KANSAS	297,812	454,179	156,367	141,115	146,719	5,604
15 MICHIGAN	2,164,341	2,039,909	-124,431	991,555	605,637	-385,917
16 MINNESOTA	1,255,998	828,280	-427,717	356,734	245,911	-110,822
17 MISSOURI	636,896	927,541	290,645	129,953	275,382	145,429
18 NEBRASKA	208,557	310,101	101,544	49,985	92,067	42,082
19 NORTH DAKOTA	49,218	124,979	75,761	28,871	37,105	8,234
20 OHIO	1,571,062	2,216,719	645,657	505,001	658,131	153,130
21 SOUTH DAKOTA	--	118,013	118,013	2,908	35,037	32,129
22 WISCONSIN	1,375,365	923,252	-452,116	327,427	274,108	-53,318
SREB STATES	$ 6,484,600	$ 12,426,504	$ 5,941,904	$ 2,108,960	$ 3,689,355	$ 1,580,395
23 ALABAMA	388,329	621,303	232,974	100,610	184,461	83,851
24 ARKANSAS	228,681	351,716	123,035	83,608	104,422	20,814
25 FLORIDA	--	1,737,305	1,737,305	314,409	515,795	201,386

TABLE 5 (CONTINUED)

STATE AND REGION	INDIVIDUAL INCOME TAXES EFFORT (COLLECTIONS)	ABILITY (TAX YIELD AT AVERAGE RATE)	NET UNUTILIZED ABILITY	CORPORATE INCOME TAXES EFFORT (COLLECTIONS)	ABILITY (TAX YIELD AT AVERAGE RATE)	NET UNUTILIZED ABILITY
SREB STATES (CONTINUED)						
26 GEORGIA	729,407	904,191	174,784	226,125	268,449	42,324
27 KENTUCKY	618,888	609,912	-8,975	163,368	181,079	17,711
28 LOUISIANA	240,716	702,560	461,844	214,083	208,586	-5,496
29 MARYLAND	1,463,231	896,243	-566,987	145,571	266,089	120,518
30 MISSISSIPPI	193,426	390,931	197,505	58,324	104,189	45,865
31 NORTH CAROLINA	996,227	972,469	-23,757	254,778	288,720	33,942
32 SOUTH CAROLINA	415,713	481,608	65,895	140,185	142,987	2,802
33 TENNESSEE	26,022	751,405	725,383	186,088	223,088	37,000
34 TEXAS	--	2,673,598	2,673,598	--	793,775	793,775
35 VIRGINIA	966,627	1,043,552	76,925	196,220	309,824	113,604
36 WEST VIRGINIA	217,333	329,713	112,380	25,591	97,890	72,299
MOUNTAIN STATES	$ 1,640,921	$ 2,593,762	$ 952,841	$ 444,872	$ 770,073	$ 325,201
37 ARIZONA	270,265	466,867	196,602	89,352	138,610	49,258
38 COLORADO	457,081	574,787	117,706	112,292	170,651	58,359
39 IDAHO	143,381	161,574	18,193	39,247	47,970	8,723
40 MONTANA	141,579	139,905	-1,673	36,092	41,537	5,445
41 NEVADA	--	165,975	165,975	--	49,277	49,277
42 NEW MEXICO	68,550	210,902	142,352	40,514	62,616	22,102
43 OKLAHOMA	334,110	546,931	212,821	94,501	162,381	67,880
44 UTAH	225,955	227,472	1,517	32,874	67,535	34,661
45 WYOMING	--	99,348	99,348	--	29,496	29,496
PACIFIC STATES	$ 5,945,581	$ 6,932,376	$ 986,795	$ 2,837,608	$ 2,058,181	$ -779,426
46 ALASKA	116,049	109,929	-6,119	256,986	32,637	-224,348
47 CALIFORNIA	4,758,047	5,247,372	489,325	2,374,712	1,557,913	-816,798
48 HAWAII	264,557	197,113	-67,443	39,876	58,522	18,646
49 OREGON	806,928	520,280	-286,647	166,034	154,468	-11,565
50 WASHINGTON	--	857,682	857,682	--	254,641	254,641
DISTRICT OF COLUMBIA	$ 238,838	$ 167,699	$ -71,138	$ 68,814	$ 49,789	$ -19,024
ALL STATES INCLUDING DISTRICT OF COLUMBIA	$ 36,862,789	$ 44,876,369	$ 8,013,580	$ 12,196,338	$ 13,323,527	$ 1,127,189

TABLE 6

STATE ALCOHOLIC BEVERAGE LICENSE TAX REVENUE,
FOR STATES, REGIONS AND THE UNITED STATES, 1979
(IN THOUSANDS)

STATE AND REGION	EFFORT (COLLECTIONS)	ABILITY (TAX YIELD AT AVERAGE RATE)	NET UNUTILIZED ABILITY ((-) OVERUTILIZATION)
NEW ENGLAND STATES	$ 9,227	$ 10,251	$ 1,024
1 CONNECTICUT	5,719	2,933	-2,785
2 MAINE	1,273	729	-543
3 MASSACHUSETTS	547	4,831	4,284
4 NEW HAMPSHIRE	1,101	686	-414
5 RHODE ISLAND	131	733	602
6 VERMONT	456	341	-114
MIDDLE ATLANTIC STATES	$ 46,402	$ 32,177	$ -14,224
7 DELAWARE	435	524	89
8 NEW JERSEY	2,654	6,769	4,115
9 NEW YORK	34,316	15,310	-19,005
10 PENNSYLVANIA	8,997	9,574	577
NORTH CENTRAL STATES	$ 41,155	$ 49,568	$ 8,413
11 ILLINOIS	1,051	10,472	9,421
12 INDIANA	9,511	4,427	-5,083
13 IOWA	4,681	2,395	-2,285
14 KANSAS	933	1,998	1,065
15 MICHIGAN	10,277	8,247	-2,029
16 MINNESOTA	325	3,348	3,023
17 MISSOURI	1,846	3,750	1,904
18 NEBRASKA	136	1,254	1,118
19 NORTH DAKOTA	227	505	278
20 OHIO	11,943	8,962	-2,980
21 SOUTH DAKOTA	143	477	334
22 WISCONSIN	82	3,732	3,650
SREB STATES	$ 42,394	$ 50,237	$ 7,843
23 ALABAMA	3,021	2,512	-508
24 ARKANSAS	783	1,422	639
25 FLORIDA	13,356	7,023	-6,374

ALL NOTES AND FOOTNOTES ARE ON PAGE

TABLE 6 (CONTINUED)

STATE AND REGION	EFFORT (COLLECTIONS)	ABILITY (TAX YIELD AT AVERAGE RATE)	NET UNUTILIZED ABILITY ((-) OVERUTILIZATION)
SREB STATES (CONTINUED)			
26 GEORGIA	1,040	3,655	2,615
27 KENTUCKY	1,281	2,466	1,185
28 LOUISIANA	2,014	2,840	826
29 MARYLAND	252	3,623	3,371
30 MISSISSIPPI	2,112	1,419	-692
31 NORTH CAROLINA	1,205	3,931	2,726
32 SOUTH CAROLINA	2,623	1,947	-675
33 TENNESSEE	936	3,038	2,102
34 TEXAS	10,067	10,809	742
35 VIRGINIA	1,674	4,219	2,545
36 WEST VIRGINIA	1,988	1,333	-654
MOUNTAIN STATES	$ 8,870	$ 10,486	$ 1,616
37 ARIZONA	3,995	1,887	-2,107
38 COLORADO	1,846	2,324	478
39 IDAHO	662	653	-8
40 MONTANA	407	566	159
41 NEVADA	22	671	649
42 NEW MEXICO	376	853	477
43 OKLAHOMA	1,425	2,211	786
44 UTAH	128	920	792
45 WYOMING	9	402	393
PACIFIC STATES	$ 31,370	$ 28,026	$ -3,343
46 ALASKA	1,050	444	-605
47 CALIFORNIA	25,878	21,214	-4,663
48 HAWAII	--	797	797
49 OREGON	1,108	2,103	995
50 WASHINGTON	3,334	3,467	133
DISTRICT OF COLUMBIA	$ 1,207	$ 678	$ -528
ALL STATES INCLUDING DISTRICT OF COLUMBIA	$ 180,625	$ 181,422	$ 797

TABLE 7

NUMBER OF MOTOR VEHICLES REGISTERED
AND STATE AND LOCAL MOTOR VEHICLE LICENSE TAX REVENUE,
FOR STATES, REGIONS AND THE UNITED STATES, 1979
(IN THOUSANDS)

STATE AND REGION	NUMBER OF MOTOR VEHICLES REGISTERED, 1979	EFFORT (COLLECTIONS)	ABILITY (TAX YIELD AT AVERAGE RATE)	NET UNUTILIZED ABILITY ((-) OVERUTILIZATION)
NEW ENGLAND STATES	8,122	$ 208,193	$ 281,323	$ 73,130
1 CONNECTICUT	2,133	70,258	73,881	3,623
2 MAINE	751	22,402	26,013	3,611
3 MASSACHUSETTS	3,621	56,118	125,421	69,303
4 NEW HAMPSHIRE	591	21,615	20,471	-1,143
5 RHODE ISLAND	690	18,625	23,900	5,275
6 VERMONT	336	19,175	11,638	-7,536
MIDDLE ATLANTIC STATES	20,953	$ 891,123	$ 725,753	$ -165,369
7 DELAWARE	385	22,575	13,335	-9,239
8 NEW JERSEY	4,534	232,459	157,045	-75,413
9 NEW YORK	7,851	342,889	271,937	-71,951
10 PENNSYLVANIA	8,183	292,200	283,436	-8,763
NORTH CENTRAL STATES	40,330	$ 1,685,026	$ 1,396,918	$ -288,107
11 ILLINOIS	7,127	409,652	246,859	-162,792
12 INDIANA	3,720	102,365	128,850	26,485
13 IOWA	2,301	133,707	79,700	-54,006
14 KANSAS	1,981	68,230	68,616	386
15 MICHIGAN	6,252	248,856	216,552	-32,303
16 MINNESOTA	2,897	125,102	100,344	-24,757
17 MISSOURI	3,125	114,270	108,241	-6,028
18 NEBRASKA	1,247	43,631	43,193	-437
19 NORTH DAKOTA	595	24,654	20,609	-4,044
20 OHIO	7,766	297,540	268,992	-28,547
21 SOUTH DAKOTA	585	22,598	20,263	-2,334
22 WISCONSIN	2,734	94,421	94,698	277
SREB STATES	47,490	$ 1,352,470	$ 1,644,920	$ 292,450
23 ALABAMA	2,791	48,116	96,672	48,556
24 ARKANSAS	1,501	45,650	51,990	6,340
25 FLORIDA	6,345	248,198	219,773	-28,424

TABLE 7 (CONTINUED)

STATE AND REGION	NUMBER OF MOTOR VEHICLES REGISTERED, 1979	EFFORT (COLLECTIONS)	ABILITY (TAX YIELD AT AVERAGE RATE)	NET UNUTILIZED ABILITY ((-) OVERUTILIZATION)
SREB STATES (CONTINUED)				
26 GEORGIA	3,670	45,855	127,118	81,263
27 KENTUCKY	2,549	56,158	88,290	32,132
28 LOUISIANA	2,504	41,960	86,732	44,772
29 MARYLAND	2,674	81,478	92,620	11,142
30 MISSISSIPPI	1,544	24,222	53,480	29,258
31 NORTH CAROLINA	4,273	124,096	148,005	23,909
32 SOUTH CAROLINA	1,941	35,257	67,231	31,974
33 TENNESSEE	3,177	110,960	110,042	-917
34 TEXAS	10,021	296,704	347,099	50,395
35 VIRGINIA	3,330	142,260	115,342	-26,917
36 WEST VIRGINIA	1,170	51,556	40,526	-11,029
MOUNTAIN STATES	10,681	$ 395,952	$ 369,960	$ -25,991
37 ARIZONA	1,630	59,172	56,459	-2,712
38 COLORADO	2,303	56,380	79,769	23,389
39 IDAHO	762	36,784	26,394	-10,389
40 MONTANA	761	26,753	26,359	-393
41 NEVADA	582	21,679	20,193	-1,485
42 NEW MEXICO	945	30,680	32,732	2,052
43 OKLAHOMA	2,361	117,796	81,778	-36,017
44 UTAH	941	17,251	32,594	15,343
45 WYOMING	395	29,457	13,682	-15,774
PACIFIC STATES	21,231	$ 613,152	$ 735,382	$ 122,230
46 ALASKA	280	10,202	9,698	-503
47 CALIFORNIA	15,514	400,399	537,361	136,962
48 HAWAII	544	23,713	18,843	-4,869
49 OREGON	1,845	97,893	63,906	-33,986
50 WASHINGTON	3,048	80,945	105,574	24,629
DISTRICT OF COLUMBIA	261	$ 17,381	$ 9,040	$ -8,340
ALL STATES INCLUDING DISTRICT OF COLUMBIA	149,068	$ 5,163,297	$ 5,163,297	$ 0

TABLE 8

MOTOR FUEL CONSUMPTION AND
STATE AND LOCAL MOTOR FUEL TAX REVENUE,
FOR STATES, REGIONS AND THE UNITED STATES, 1979
(IN THOUSANDS)

STATE AND REGION	HIGHWAY MOTOR FUEL CONSUMPTION (THOUSANDS OF GALLONS)	EFFORT (COLLECTIONS)	ABILITY (TAX YIELD AT AVERAGE RATE)	NET UNUTILIZED ABILITY ((-) OVERUTILIZATION)
NEW ENGLAND STATES	5,887,044	$ 559,295	$ 493,596	$ -65,698
1 CONNECTICUT	1,495,441	164,042	125,384	-38,657
2 MAINE	630,760	57,311	52,886	-4,424
3 MASSACHUSETTS	2,592,603	223,738	217,375	-6,362
4 NEW HAMPSHIRE	465,899	46,843	39,063	-7,779
5 RHODE ISLAND	401,778	42,603	33,687	-8,915
6 VERMONT	300,563	24,758	25,201	443
MIDDLE ATLANTIC STATES	16,004,548	$ 1,374,178	$ 1,341,894	$ -32,284
7 DELAWARE	321,861	32,252	26,986	-5,265
8 NEW JERSEY	3,622,522	304,371	303,728	-642
9 NEW YORK	6,216,505	511,585	521,253	9,264
10 PENNSYLVANIA	5,843,260	525,964	489,924	-35,639
NORTH CENTRAL STATES	29,624,812	$ 2,738,715	$ 2,483,874	$ -254,840
11 ILLINOIS	5,793,061	443,767	485,716	41,949
12 INDIANA	263,275	277,007	22,074	-254,932
13 IOWA	1,866,265	162,098	156,476	-5,621
14 KANSAS	1,512,434	128,163	126,809	-1,353
15 MICHIGAN	5,268,420	507,410	441,727	-65,682
16 MINNESOTA	2,318,145	216,554	194,364	-22,189
17 MISSOURI	2,117,456	222,297	177,537	-44,759
18 NEBRASKA	997,341	101,481	83,621	-17,859
19 NORTH DAKOTA	425,725	35,076	35,695	619
20 OHIO	5,992,091	422,166	502,403	80,237
21 SOUTH DAKOTA	478,666	38,986	40,133	1,147
22 WISCONSIN	2,591,925	183,710	217,318	33,608
SREB STATES	42,447,186	$ 3,350,360	$ 3,558,958	$ 208,598
23 ALABAMA	2,411,681	196,103	202,206	6,103
24 ARKANSAS	1,495,814	129,046	125,416	-3,629
25 FLORIDA	5,045,350	430,154	423,360	-6,793

TABLE 8 (CONTINUED)

STATE AND REGION	HIGHWAY MOTOR FUEL CONSUMPTION (THOUSANDS OF GALLONS)	EFFORT (COLLECTIONS)	ABILITY (TAX YIELD AT AVERAGE RATE)	NET UNUTILIZED ABILITY ((-) OVERUTILIZATION)
SREB STATES (CONTINUED)				
26 GEORGIA	3,481,275	265,854	291,885	26,031
27 KENTUCKY	2,092,960	198,907	175,483	-23,423
28 LOUISIANA	2,341,854	194,028	196,351	2,323
29 MARYLAND	2,184,797	199,598	183,183	-16,415
30 MISSISSIPPI	1,556,831	131,357	130,532	-824
31 NORTH CAROLINA	3,484,253	313,471	292,135	-21,335
32 SOUTH CAROLINA	1,863,943	170,852	156,281	-14,570
33 TENNESSEE	2,855,527	228,226	239,453	11,227
34 TEXAS	9,529,262	489,496	798,575	309,479
35 VIRGINIA	3,100,123	293,452	259,928	-33,523
36 WEST VIRGINIA	999,116	109,819	83,770	-26,044
MOUNTAIN STATES	9,082,769	$ 716,045	$ 761,539	$ 45,494
37 ARIZONA	1,570,542	127,585	131,681	4,096
38 COLORADO	1,612,459	114,687	135,196	20,509
39 IDAHO	567,365	58,735	47,570	-11,164
40 MONTANA	565,015	48,359	47,709	-649
41 NEVADA	535,959	43,376	44,937	1,561
42 NEW MEXICO	945,976	72,462	79,315	6,853
43 OKLAHOMA	2,029,236	137,800	170,140	32,340
44 UTAH	822,785	74,111	68,986	-5,124
45 WYOMING	429,428	38,930	36,005	-2,924
PACIFIC STATES	16,944,359	$ 1,320,313	$ 1,420,689	$ 100,376
46 ALASKA	225,058	22,240	18,870	-3,369
47 CALIFORNIA	12,587,314	897,698	1,055,375	157,677
48 HAWAII	336,728	48,320	28,233	-20,086
49 OREGON	1,629,427	103,202	136,618	33,416
50 WASHINGTON	2,165,832	248,853	181,593	-67,259
DISTRICT OF COLUMBIA	234,940	$ 21,341	$ 19,698	$ -1,642
ALL STATES INCLUDING DISTRICT OF COLUMBIA	120,225,658	$ 10,080,245	$ 10,080,245	$ 0

TABLE 9

VALUE OF PRODUCTS SEVERED AND
SEVERANCE TAX REVENUE,
FOR STATES, REGIONS AND THE UNITED STATES, 1979
(IN THOUSANDS)

STATE AND REGION	VALUE OF SEVERED PRODUCTS	EFFORT (COLLECTIONS)	ABILITY (TAX YIELD AT AVERAGE RATE)	NET UNUTILIZED ABILITY ((-) OVERUTILIZATION)
NEW ENGLAND STATES	$ 541,919	$ 207	$ 23,208	$ 23,001
1 CONNECTICUT	51,013	--	2,185	2,185
2 MAINE	125,864	--	5,390	5,390
3 MASSACHUSETTS	253,491	--	10,856	10,856
4 NEW HAMPSHIRE	25,186	207	1,079	872
5 RHODE ISLAND	42,319	--	1,812	1,812
6 VERMONT	44,046	--	1,886	1,886
MIDDLE ATLANTIC STATES	$ 3,728,342	$ --	$ 159,668	$ 159,668
7 DELAWARE	3,287	--	141	141
8 NEW JERSEY	170,341	--	7,295	7,295
9 NEW YORK	504,393	--	21,601	21,601
10 PENNSYLVANIA	3,050,321	--	130,631	130,631
NORTH CENTRAL STATES	$ 9,689,185	$ 119,649	$ 414,544	$ 295,295
11 ILLINOIS	1,666,313	--	71,361	71,361
12 INDIANA	701,604	673	30,047	29,374
13 IOWA	240,016	--	10,279	10,279
14 KANSAS	1,370,025	1,097	58,672	57,575
15 MICHIGAN	1,630,782	13,724	69,839	56,115
16 MINNESOTA	879,217	71,263	37,653	-33,609
17 MISSOURI	897,845	45	38,451	38,406
18 NEBRASKA	144,185	1,516	6,175	4,659
19 NORTH DAKOTA	272,204	25,503	11,657	-13,845
20 OHIO	1,614,142	4,582	69,126	64,544
21 SOUTH DAKOTA	111,120	884	4,759	3,875
22 WISCONSIN	161,720	362	6,926	6,564
SREB STATES	$ 44,562,399	$ 1,854,934	$ 1,908,406	$ 53,472
23 ALABAMA	1,226,115	22,281	52,509	30,228
24 ARKANSAS	584,295	12,502	25,023	12,521
25 FLORIDA	1,753,072	91,902	75,076	-16,825

TABLE 9 (CONTINUED)

STATE AND REGION	VALUE OF SEVERED PRODUCTS	EFFORT (COLLECTIONS)	ABILITY (TAX YIELD AT AVERAGE RATE)	NET UNUTILIZED ABILITY ((-) OVERUTILIZATION)
SREB STATES (CONTINUED)				
26 GEORGIA	547,093	--	23,430	23,430
27 KENTUCKY	3,223,723	154,017	138,057	-15,959
28 LOUISIANA	11,116,366	511,589	476,064	-35,524
29 MARYLAND	224,999	--	9,636	9,636
30 MISSISSIPPI	540,200	32,922	23,134	-9,787
31 NORTH CAROLINA	305,852	1,013	13,098	12,085
32 SOUTH CAROLINA	179,678	--	7,695	7,695
33 TENNESSEE	529,389	2,155	22,671	20,516
34 TEXAS	19,686,605	1,025,550	843,088	-182,461
35 VIRGINIA	1,435,290	1,003	61,467	60,464
36 WEST VIRGINIA	3,209,818	--	137,458	137,458
MOUNTAIN STATES	$ 14,069,265	$ 611,153	$ 602,352	$ -8,800
37 ARIZONA	1,621,276	--	69,432	69,432
38 COLORADO	1,397,282	19,803	59,839	40,036
39 IDAHO	255,177	552	10,928	10,376
40 MONTANA	694,316	53,919	29,734	-24,184
41 NEVADA	270,846	54	11,599	11,545
42 NEW MEXICO	2,911,127	155,431	124,670	-30,760
43 OKLAHOMA	3,498,355	280,982	149,819	-131,162
44 UTAH	1,085,466	8,993	46,486	37,493
45 WYOMING	2,331,440	87,419	99,845	12,426
PACIFIC STATES	$ 6,954,400	$ 307,205	$ 297,825	$ -9,379
46 ALASKA	1,830,613	173,685	78,397	-95,287
47 CALIFORNIA	4,546,602	48,093	194,710	146,617
48 HAWAII	50,652	--	2,169	2,169
49 OREGON	187,249	47,625	8,019	-39,605
50 WASHINGTON	339,284	37,802	14,530	-23,271
DISTRICT OF COLUMBIA	--	$ --	$ --	$ 0
ALL STATES INCLUDING DISTRICT OF COLUMBIA	$ 79,541,530	$ 2,893,148	$ 3,406,404	$ 513,256

TABLE 10

STATE TRANSFER TAXES,
FOR STATES, REGIONS AND THE UNITED STATES, 1979
(IN THOUSANDS)

STATE AND REGION	EFFORT (COLLECTIONS)	ABILITY (TAX YIELD AT AVERAGE RATE)	NET UNUTILIZED ABILITY ((-) OVERUTILIZATION)
NEW ENGLAND STATES	$ 21,528	$ 70,207	$ 48,679
1 CONNECTICUT	--	20,084	20,084
2 MAINE	1,009	4,990	3,981
3 MASSACHUSETTS	12,415	33,086	20,671
4 NEW HAMPSHIRE	3,412	4,695	1,283
5 RHODE ISLAND	1,401	5,020	3,619
6 VERMONT	3,291	2,332	-958
MIDDLE ATLANTIC STATES	$ 499,523	$ 220,363	$ -279,559
7 DELAWARE	11,191	3,590	-7,600
8 NEW JERSEY	18,247	46,357	28,110
9 NEW YORK	375,530	104,851	-270,678
10 PENNSYLVANIA	94,955	65,565	-29,389
NORTH CENTRAL STATES	$ 36,577	$ 339,468	$ 302,891
11 ILLINOIS	8,104	71,721	63,617
12 INDIANA	--	30,321	30,321
13 IOWA	3,077	16,404	13,327
14 KANSAS	--	13,682	13,682
15 MICHIGAN	--	56,478	56,478
16 MINNESOTA	20,922	22,932	2,010
17 MISSOURI	--	25,681	25,681
18 NEBRASKA	1,825	8,586	6,761
19 NORTH DAKOTA	--	3,460	3,460
20 OHIO	--	61,374	61,374
21 SOUTH DAKOTA	--	3,267	3,267
22 WISCONSIN	2,649	25,562	22,913
SREB STATES	$ 308,436	$ 344,049	$ 35,613
23 ALABAMA	6,477	17,202	10,725
24 ARKANSAS	2,718	9,738	7,020
25 FLORIDA	198,590	48,100	-150,489

TABLE 1C (CONTINUED)

STATE AND REGION	EFFORT (COLLECTIONS)	ABILITY (TAX YIELD AT AVERAGE RATE)	NET UNUTILIZED ABILITY ((-) OVERUTILIZATION)
SREB STATES (CONTINUED)			
26 GEORGIA	5,705	25,034	19,329
27 KENTUCKY	1,161	16,886	15,725
28 LOUISIANA	--	19,452	19,452
29 MARYLAND	27,756	24,814	-2,941
30 MISSISSIPPI	--	9,716	9,716
31 NORTH CAROLINA	--	26,924	26,924
32 SOUTH CAROLINA	9,242	13,334	4,092
33 TENNESSEE	21,264	20,804	-459
34 TEXAS	--	74,023	74,023
35 VIRGINIA	32,496	28,892	-3,603
36 WEST VIRGINIA	3,027	9,129	6,102
MOUNTAIN STATES	$ 6,396	$ 71,813	$ 65,417
37 ARIZONA	--	12,926	12,926
38 COLORADO	--	15,914	15,914
39 IDAHO	--	4,473	4,473
40 MONTANA	--	3,874	3,874
41 NEVADA	1,872	4,595	2,723
42 NEW MEXICO	--	5,839	5,839
43 OKLAHOMA	4,524	15,143	10,619
44 UTAH	--	6,298	6,298
45 WYOMING	--	2,751	2,751
PACIFIC STATES	$ 9,674	$ 191,935	$ 182,261
46 ALASKA	--	3,044	3,044
47 CALIFORNIA	--	145,282	145,282
48 HAWAII	1,857	5,457	3,600
49 OREGON	349	14,405	14,056
50 WASHINGTON	7,468	23,746	16,278
DISTRICT OF COLUMBIA	$ 11,736	$ 4,643	$ -7,092
ALL STATES INCLUDING DISTRICT OF COLUMBIA	$ 894,270	$ 1,242,478	$ 348,208

TABLE 11

OTHER TAX REVENUE
AND TOTAL STATE AND LOCAL TAX REVENUE,
FOR STATES, REGIONS AND THE UNITED STATES, 1979
(IN THOUSANDS)

STATE AND REGION	PARIMUTUEL TAXES	OTHER LICENSE TAXES	OTHER AND UNALLOCABLE TAXES	TOTAL STATE AND LOCAL TAXES
NEW ENGLAND STATES	$ 97,964	$ 121,791	$ 52,618	$ 12,856,425
1 CONNECTICUT	45,566	39,243	15,916	3,165,206
2 MAINE	1,296	19,350	1,900	875,785
3 MASSACHUSETTS	28,620	36,251	21,300	6,786,748
4 NEW HAMPSHIRE	14,432	19,690	6,500	672,085
5 RHODE ISLAND	6,553	4,498	5,376	908,627
6 VERMONT	1,097	6,759	1,626	447,974
MIDDLE ATLANTIC STATES	$ 153,804	$ 877,608	$ 716,812	$ 43,461,296
7 DELAWARE	3,249	111,155	4,112	612,606
8 NEW JERSEY	18,516	182,455	59,100	7,834,758
9 NEW YORK	104,953	136,965	171,400	24,170,928
10 PENNSYLVANIA	27,086	447,033	482,200	10,843,004
NORTH CENTRAL STATES	$ 139,454	$ 608,925	$ 448,158	$ 53,232,090
11 ILLINOIS	76,919	95,722	113,700	11,209,266
12 INDIANA	--	18,958	10,900	4,057,657
13 IOWA	--	31,386	33,300	2,647,421
14 KANSAS	--	28,301	18,900	2,099,870
15 MICHIGAN	26,415	63,269	56,000	9,678,926
16 MINNESOTA	--	59,086	33,197	4,451,061
17 MISSOURI	--	60,500	47,700	3,532,827
18 NEBRASKA	7,236	19,425	14,500	1,409,760
19 NORTH DAKOTA	--	13,940	5,200	499,791
20 OHIO	26,512	153,512	86,000	8,314,828
21 SOUTH DAKOTA	2,372	7,728	4,300	509,935
22 WISCONSIN	--	57,098	24,461	4,820,748
SREB STATES	$ 177,493	$ 1,102,357	$ 790,095	$ 51,427,205
23 ALABAMA	--	68,794	73,500	2,414,233
24 ARKANSAS	14,686	29,751	9,700	1,320,160
25 FLORIDA	97,558	108,245	88,200	6,958,875

TABLE 11 (CONTINUED)

STATE AND REGION	PARIMUTUEL TAXES	OTHER LICENSE TAXES	OTHER AND UNALLOCABLE TAXES	TOTAL STATE AND LOCAL TAXES
SREB STATES (CONTINUED)				
26 GEORGIA	--	33,160	54,396	3,850,648
27 KENTUCKY	13,546	39,845	24,200	2,605,832
28 LOUISIANA	17,653	100,366	59,500	3,266,453
29 MARYLAND	20,482	27,241	126,965	4,381,857
30 MISSISSIPPI	--	47,487	4,700	1,581,926
31 NORTH CAROLINA	--	104,407	23,500	3,987,031
32 SOUTH CAROLINA	--	27,540	31,400	2,034,868
33 TENNESSEE	--	80,484	52,818	3,051,306
34 TEXAS	--	271,785	43,800	10,188,530
35 VIRGINIA	--	48,218	147,787	4,314,184
36 WEST VIRGINIA	13,506	15,030	49,229	1,471,302
MOUNTAIN STATES	$ 20,241	$ 224,664	$ 156,921	$ 12,421,754
37 ARIZONA	8,631	28,418	23,200	2,541,526
38 COLORADO	8,420	36,641	35,950	2,722,944
39 IDAHO	388	22,341	4,200	707,238
40 MONTANA	--	15,676	4,257	715,450
41 NEVADA	321	39,255	46,100	800,858
42 NEW MEXICO	2,470	16,100	14,600	1,039,891
43 OKLAHOMA	--	43,155	15,014	2,186,718
44 UTAH	--	12,928	10,800	1,122,092
45 WYOMING	11	10,150	2,800	585,077
PACIFIC STATES	$ 128,491	$ 320,671	$ 720,419	$ 32,583,119
46 ALASKA	--	22,799	6,019	1,034,510
47 CALIFORNIA	116,321	162,507	570,000	24,007,359
48 HAWAII	--	6,606	5,500	1,092,953
49 OREGON	5,166	57,696	73,300	2,518,567
50 WASHINGTON	7,004	71,063	65,200	3,929,730
DISTRICT OF COLUMBIA	--	$ 7,538	$ --	$ 876,498
ALL STATES INCLUDING DISTRICT OF COLUMBIA	$ 717,447	$ 3,263,554	$ 2,885,023	$ 206,858,427

TABLE 12

SUMMARY TABLE: UTILIZATION OF TAX ABILITY
FOR STATES, REGIONS AND THE UNITED STATES, 1979
(IN THOUSANDS)

STATE AND REGION	GENERAL SALES AND GROSS RECEIPTS TAXES	SELECTIVE SALES AND GROSS RECEIPTS TAXES	DEATH AND GIFT TAXES	GENERAL PROPERTY TAXES	INCOME TAXES INDIVIDUAL	INCOME TAXES CORPORATE
NEW ENGLAND STATES	$ 839,641	$ 66,105	$ -47,337	$ -2,155,096	$ 462,327	$ -146,601
1 CONNECTICUT	32,914	-1,060	-20,410	-371,936	641,917	-15,770
2 MAINE	-6,757	-3,483	-2,478	-70,861	67,715	12,268
3 MASSACHUSETTS	548,609	140,429	-21,639	-1,420,349	-436,362	-128,485
4 NEW HAMPSHIRE	179,778	-34,454	88	-132,110	180,371	-13,670
5 RHODE ISLAND	34,040	-4,610	-4,367	-108,005	27,805	-2,074
6 VERMONT	51,058	-30,712	1,472	-55,830	882	1,133
MIDDLE ATLANTIC STATES	$ 914,634	$ -141,221	$ -77,144	$ -3,487,886	$ -2,015,333	$ -193,912
7 DELAWARE	137,469	4,659	-844	91,353	-96,376	-11,592
8 NEW JERSEY	676,908	-123,943	-24,986	-1,286,874	806,184	67,238
9 NEW YORK	-514,786	-62,511	15,154	-3,023,937	-2,676,594	-98,921
10 PENNSYLVANIA	615,044	40,575	-66,466	731,573	-48,545	-150,635
NORTH CENTRAL STATES	$ 1,966,976	$ 1,142,337	$ 92,542	$ -509,432	$ 1,756,186	$ 360,561
11 ILLINOIS	73,285	-30,767	-20,463	-176,213	847,360	279,907
12 INDIANA	-149,291	261,635	12,385	251,890	451,488	198,271
13 IOWA	222,476	82,689	-14,105	-126,064	33,616	45,834
14 KANSAS	103,899	72,312	3,887	-131,454	196,367	5,604
15 MICHIGAN	459,940	452,982	41,540	-508,496	-124,431	-385,917
16 MINNESOTA	265,108	-55,236	-3,627	-64,417	-427,717	-110,822
17 MISSOURI	4,545	61,550	18,821	343,516	290,645	145,429
18 NEBRASKA	43,991	65,831	10,701	-163,342	101,544	42,082
19 NORTH DAKOTA	23,504	15,655	2,000	11,977	75,761	8,234
20 OHIO	782,018	76,276	56,710	415,313	645,657	153,130
21 SOUTH DAKOTA	-21,624	8,104	-1,575	-65,315	118,013	32,129
22 WISCONSIN	159,124	131,309	-13,729	-296,821	-452,116	-53,318
SREB STATES	$ -413,420	$ -1,570,375	$ 212,630	$ 4,728,449	$ 5,941,904	$ 1,580,395
23 ALABAMA	-80,530	-232,564	21,239	625,808	232,974	83,851
24 ARKANSAS	26,016	4,246	12,859	235,770	123,035	20,814
25 FLORIDA	-105,587	-464,459	22,120	326,314	1,737,305	201,386

TABLE 12 (CONTINUED)

STATE AND REGION	GENERAL SALES AND GROSS RECEIPTS TAXES	SELECTIVE SALES AND GROSS RECEIPTS TAXES	DEATH AND GIFT TAXES	GENERAL PROPERTY TAXES	INCOME TAXES	
					INDIVIDUAL	CORPORATE
SREB STATES (CONTINUED)						
26 GEORGIA	-95,700	16,102	32,184	236,892	174,784	42,324
27 KENTUCKY	47,299	-1,848	4,666	422,236	-8,975	17,711
28 LOUISIANA	-427,214	7,350	7,826	608,764	461,844	-5,496
29 MARYLAND	251,007	-52,849	16,435	151,163	-566,987	120,518
30 MISSISSIPPI	-231,171	-1,219	11,146	173,469	157,505	45,865
31 NORTH CAROLINA	204,465	8,176	4,325	495,550	-23,757	33,942
32 SOUTH CAROLINA	-15,283	-27,819	12,439	255,329	65,855	2,802
33 TENNESSEE	-398,952	-120,554	-4,078	407,204	725,383	37,000
34 TEXAS	238,658	-522,304	46,332	206,477	2,673,598	793,775
35 VIRGINIA	386,511	-151,717	20,593	351,595	76,925	113,604
36 WEST VIRGINIA	-212,933	-30,908	4,544	231,878	112,380	72,295
MOUNTAIN STATES	$ -605,081	$ 5,882	$ 35,696	$ 51,531	$ 952,641	$ 325,201
37 ARIZONA	-349,263	-21,741	12,540	-185,385	196,602	49,258
38 COLORADO	-187,705	85,660	-2,193	-72,847	117,706	58,359
39 IDAHO	41,385	20,295	3,762	12,259	18,193	8,723
40 MONTANA	148,320	-3,638	-205	-118,425	-1,673	5,445
41 NEVADA	-28,118	-125,072	5,582	-8,883	165,975	49,277
42 NEW MEXICO	-164,436	4,935	6,950	142,622	142,352	22,102
43 OKLAHOMA	107,614	-2,029	-1,957	359,197	212,821	67,880
44 UTAH	-113,865	25,747	8,794	14,140	1,517	34,661
45 WYOMING	-59,007	21,728	2,427	-87,139	99,348	29,496
PACIFIC STATES	$ -1,691,058	$ 746,767	$ -213,762	$ 1,345,954	$ 986,795	$ -779,426
46 ALASKA	80,641	-8,913	4,814	-176,365	-6,119	-224,348
47 CALIFORNIA	-1,336,446	851,095	-173,800	1,550,311	489,325	-816,798
48 HAWAII	-221,532	-12,327	4,712	110,954	-67,443	18,646
49 OREGON	551,573	38,405	-37,326	-170,632	-288,647	-11,565
50 WASHINGTON	-765,291	-121,490	-12,161	31,687	852,682	254,641
DISTRICT OF COLUMBIA	$ 5,450	$ -46,159	$ -2,621	$ 30,484	$ -71,138	$ -19,024
ALL STATES INCLUDING DISTRICT OF COLUMBIA	$ 1,017,139	$ 203,331	$ 0	$ 0	$ 8,013,580	$ 1,127,189

TABLE 12 (CONTINUED)

STATE AND REGION	LICENSE TAXES: ALCOHOLIC BEVERAGE	LICENSE TAXES: MOTOR VEHICLE	MOTOR FUEL TAXES	SEVERANCE TAXES	TRANSFER TAXES	NET UNUTILIZED ABILITY ((-) OVERUTILIZATION)
NEW ENGLAND STATES	$ 1,024	$ 73,130	$ -65,698	$ 23,001	$ 48,679	$ -904,829
1 CONNECTICUT	-2,785	3,623	-38,657	2,185	20,084	250,099
2 MAINE	-543	3,611	-4,424	5,390	3,981	4,412
3 MASSACHUSETTS	4,284	69,303	-6,362	10,856	20,671	-1,219,049
4 NEW HAMPSHIRE	-414	-1,143	-7,779	872	1,283	152,815
5 RHODE ISLAND	602	5,275	-8,915	1,812	3,619	-54,823
6 VERMONT	-114	-7,536	443	1,886	-958	-38,280
MIDDLE ATLANTIC STATES	$ -14,224	$ -165,369	$ -32,284	$ 159,668	$ -279,559	$ -5,332,638
7 DELAWARE	89	-9,239	-5,265	141	-7,600	102,790
8 NEW JERSEY	4,115	-75,413	-642	7,295	28,110	77,985
9 NEW YORK	-19,005	-71,951	9,264	21,601	-270,678	-6,692,372
10 PENNSYLVANIA	577	-8,763	-35,639	130,631	-29,389	1,178,958
NORTH CENTRAL STATES	$ 8,413	$ -288,107	$ -254,840	$ 295,295	$ 302,891	$ 4,872,818
11 ILLINOIS	9,421	-162,792	41,945	71,361	63,617	996,661
12 INDIANA	-5,083	25,485	-254,932	29,374	30,321	852,542
13 IOWA	-2,285	-54,006	-5,621	10,279	13,327	206,135
14 KANSAS	1,065	386	-1,353	57,575	13,682	321,965
15 MICHIGAN	-2,029	-32,303	-65,682	56,115	56,478	-51,808
16 MINNESOTA	3,023	-24,757	-22,185	-33,605	2,010	-472,239
17 MISSOURI	1,904	-6,028	-44,759	38,406	25,681	875,712
18 NEBRASKA	1,118	-437	-17,859	4,659	6,761	95,045
19 NORTH DAKOTA	278	-4,044	619	-13,845	3,460	123,558
20 OHIO	-2,980	-28,547	80,237	64,544	61,374	2,303,729
21 SOUTH DAKOTA	334	-2,334	1,147	3,875	3,267	76,018
22 WISCONSIN	3,650	277	33,608	6,564	22,913	-456,541
SREB STATES	$ 7,843	$ 292,450	$ 208,598	$ 53,472	$ 35,613	$ 11,077,556
23 ALABAMA	-508	48,556	6,103	30,228	10,725	745,880
24 ARKANSAS	639	6,340	-3,625	12,521	7,020	445,629
25 FLORIDA	-6,374	-28,424	-6,793	-16,825	-150,489	1,508,167

TABLE 12 (CONTINUED)

STATE AND REGION	LICENSE TAXES: ALCOHOLIC BEVERAGE	LICENSE TAXES: MOTOR VEHICLE	MOTOR FUEL TAXES	SEVERANCE TAXES	TRANSFER TAXES	NET UNUTILIZED ABILITY (-) OVERUTILIZATIO
SREB STATES (CONTINUED)						
26 GEORGIA	2,615	81,263	26,031	23,430	19,329	559,254
27 KENTUCKY	1,185	32,132	-23,423	-15,955	15,725	490,746
28 LOUISIANA	826	44,772	2,323	-35,524	19,452	684,920
29 MARYLAND	3,371	11,142	-16,415	9,636	-2,941	-75,923
30 MISSISSIPPI	-692	29,258	-824	-9,787	9,716	183,262
31 NORTH CARCLINA	2,726	23,909	-21,335	12,085	26,924	767,008
32 SOUTH CAROLINA	-675	31,974	-14,570	7,695	4,092	321,875
33 TENNESSEE	2,102	-917	11,227	20,516	-459	678,468
34 TEXAS	742	50,395	309,479	-182,461	74,023	3,686,712
35 VIRGINIA	2,545	-26,917	-33,523	60,464	-3,603	796,474
36 WEST VIRGINIA	-654	-11,029	-26,044	137,458	6,102	282,088
MOUNTAIN STATES	$ 1,616	$ -25,991	$ 45,494	$ -8,800	$ 65,417	$ 843,803
37 ARIZONA	-2,107	-2,712	4,096	69,432	12,926	-220,362
38 COLORADO	478	23,389	20,509	40,036	15,914	99,303
39 IDAHO	-8	-10,389	-11,164	10,376	4,473	97,904
40 MONTANA	159	-393	-649	-24,184	3,874	8,622
41 NEVADA	649	-1,485	1,561	11,545	2,723	73,752
42 NEW MEXICO	477	2,052	6,853	-34,760	5,835	134,984
43 OKLAHOMA	786	-36,017	32,340	-131,162	10,619	620,088
44 UTAH	792	15,343	-5,124	37,493	6,298	25,752
45 WYOMING	393	-15,774	-2,924	12,426	2,751	3,720
PACIFIC STATES	$ -3,343	$ 122,230	$ 100,376	$ -9,379	$ 182,261	$ 787,405
46 ALASKA	-605	-503	-3,369	-95,287	3,044	-427,017
47 CALIFORNIA	-4,663	136,962	157,677	146,617	145,282	1,145,560
48 HAWAII	797	-4,869	-20,086	2,169	3,600	-185,383
49 OREGON	955	-33,986	33,416	-39,605	14,056	58,678
50 WASHINGTON	133	24,629	-67,259	-23,271	16,278	195,574
DISTRICT OF COLUMBIA	$ -528	$ -8,340	$ -1,642	$ 0	$ -7,092	$ -120,617
ALL STATES INCLUDING DISTRICT OF COLUMBIA	$ 797	$ 0	$ 0	$ 513,256	$ 348,208	$ 11,223,499

TABLE 13

STATE AND LOCAL TAX COLLECTIONS BY SOURCE AS PERCENTAGES OF TOTAL COLLECTIONS, FOR STATES, REGIONS AND THE UNITED STATES, 1979

STATE AND REGION	GENERAL SALES AND GROSS RECEIPTS	SELECTIVE SALES AND GROSS RECEIPTS	GENERAL PROPERTY TAXES	INCOME TAXES		
				INDIVIDUAL	CORPORATE	OTHER
NEW ENGLAND STATES	14.4	7.6	45.3	16.1	7.0	9.6
1 CONNECTICUT	23.3	9.4	44.9	2.6	7.3	12.5
2 MAINE	22.6	8.8	37.9	12.8	4.7	13.1
3 MASSACHUSETTS	10.6	5.2	46.4	24.0	7.1	6.7
4 NEW HAMPSHIRE	--	15.5	56.2	1.4	9.5	17.5
5 RHODE ISLAND	17.4	8.7	40.8	16.9	6.2	10.1
6 VERMONT	8.5	14.6	39.7	18.6	5.3	13.3
MIDDLE ATLANTIC STATES	17.3	7.8	34.5	23.0	5.9	11.5
7 DELAWARE	--	7.9	15.7	36.9	8.2	31.3
8 NEW JERSEY	14.0	10.3	47.4	11.1	5.5	11.7
9 NEW YORK	18.7	6.7	35.2	26.7	5.1	7.6
10 PENNSYLVANIA	17.5	8.6	24.9	22.3	7.9	18.9
NORTH CENTRAL STATES	20.7	7.3	34.3	19.7	6.2	11.8
11 ILLINOIS	23.8	9.8	35.0	15.6	4.4	11.5
12 INDIANA	32.3	4.6	32.9	15.9	3.1	11.2
13 IOWA	15.3	6.1	37.1	21.1	4.9	15.4
14 KANSAS	20.0	6.2	40.3	14.2	6.7	12.6
15 MICHIGAN	17.6	4.0	35.8	22.4	10.2	10.1
16 MINNESOTA	13.8	8.9	28.4	28.2	8.0	12.7
17 MISSOURI	27.7	9.0	28.3	18.0	3.7	13.3
18 NEBRASKA	20.2	4.4	43.4	14.8	3.5	13.7
19 NORTH DAKOTA	21.8	7.1	33.8	9.8	5.8	21.7
20 OHIO	18.9	10.0	33.6	18.9	6.1	12.6
21 SOUTH DAKOTA	28.8	7.9	46.3	--	0.6	16.5
22 WISCONSIN	17.0	5.1	33.9	28.5	6.8	8.7
SREB STATES	26.4	13.0	25.8	12.6	4.1	18.1
23 ALABAMA	30.6	20.2	11.3	16.1	4.2	17.6
24 ARKANSAS	26.3	10.6	20.7	17.3	6.3	18.8
25 FLORIDA	28.0	16.9	31.4	--	4.5	19.1

TABLE 13 (CONTINUED)

STATE AND REGION	GENERAL SALES AND GROSS RECEIPTS	SELECTIVE SALES AND GROSS RECEIPTS	GENERAL PROPERTY TAXES	INCOME TAXES		
				INDIVIDUAL	CORPORATE	OTHER
SREB STATES (CONTINUED)						
26 GEORGIA	27.4	9.2	27.8	18.9	5.9	10.8
27 KENTUCKY	23.0	9.7	17.7	23.8	6.3	19.6
28 LOUISIANA	35.9	8.6	12.5	7.4	6.6	29.1
29 MARYLAND	16.0	9.6	26.1	33.4	3.3	11.6
30 MISSISSIPPI	38.1	9.2	21.1	12.2	3.7	15.6
31 NORTH CAROLINA	20.7	9.8	22.9	25.0	6.4	15.2
32 SOUTH CAROLINA	25.8	11.1	21.7	20.4	6.9	14.1
33 TENNESSEE	39.2	14.1	22.3	0.9	6.1	17.5
34 TEXAS	25.5	15.9	35.9	--	--	22.7
35 VIRGINIA	16.7	13.4	26.9	22.4	4.5	16.1
36 WEST VIRGINIA	38.2	11.3	16.7	14.8	1.7	17.3
MOUNTAIN STATES	27.0	8.5	29.8	13.2	3.6	17.9
37 ARIZONA	33.2	8.4	34.0	10.6	3.5	10.2
38 COLORADO	29.3	5.5	33.2	16.8	4.1	11.1
39 IDAHO	18.4	6.5	31.3	20.3	5.5	18.0
40 MONTANA	--	8.5	44.9	19.8	5.0	21.8
41 NEVADA	25.5	24.1	31.1	--	--	19.3
42 NEW MEXICO	37.3	7.8	15.6	6.6	3.9	28.7
43 OKLAHOMA	21.6	10.4	19.8	15.3	4.3	28.7
44 UTAH	31.6	6.0	28.1	20.1	2.9	11.2
45 WYOMING	28.1	3.3	39.5	--	--	29.2
PACIFIC STATES	27.7	6.4	26.7	18.2	8.7	12.2
46 ALASKA	3.5	5.2	32.4	11.2	24.8	22.8
47 CALIFORNIA	28.7	5.4	25.2	19.8	9.9	11.0
48 HAWAII	39.4	8.5	15.9	24.2	3.6	8.3
49 OREGON	--	6.9	36.7	32.0	6.6	17.7
50 WASHINGTON	42.6	12.0	30.8	--	--	14.6
DISTRICT OF COLUMBIA	19.7	13.1	24.2	27.2	7.9	7.9
ALL STATES INCLUDING DISTRICT OF COLUMBIA	22.5	8.8	31.4	17.8	5.9	13.6

TABLE 14

TOTAL TAX REVENUES AS A PERCENT OF PERSONAL INCOME AND AS A PERCENT OF GENERAL REVENUES; FEDERAL AIDS AS A PERCENT OF GENERAL REVENUES; AND STATE RANK BURDEN INDEX, FOR STATES, REGIONS, AND THE UNITED STATES, 1979

STATE AND REGION	TAXES AS A PERCENT OF PERSONAL INCOME	TAXES AS A PERCENT OF GENERAL REVENUES FROM OWN SOURCE	FEDERAL AIDS AS A PERCENT OF GENERAL REVENUES	TAX BURDEN INDEX RANK
NEW ENGLAND STATES	12.5	--	--	--
1 CONNECTICUT	10.8	83.4	19.8	49
2 MAINE	12.0	80.4	29.2	6
3 MASSACHUSETTS	14.0	84.9	24.4	10
4 NEW HAMPSHIRE	9.8	76.5	24.1	38
5 RHODE ISLAND	12.4	79.7	25.4	17
6 VERMONT	13.1	78.4	28.1	3
MIDDLE ATLANTIC STATES	13.5	--	--	--
7 DELAWARE	11.7	73.6	24.0	34
8 NEW JERSEY	11.6	81.5	18.3	40
9 NEW YORK	15.8	82.2	21.6	4
10 PENNSYLVANIA	11.3	80.8	20.6	30
NORTH CENTRAL STATES	10.7	--	--	--
11 ILLINOIS	10.7	82.3	20.3	48
12 INDIANA	9.2	75.0	18.9	50
13 IOWA	11.0	75.3	18.8	32
14 KANSAS	10.5	74.3	18.6	44
15 MICHIGAN	11.7	76.0	21.1	33
16 MINNESOTA	13.3	75.4	19.5	14
17 MISSOURI	9.4	78.0	23.3	45
18 NEBRASKA	11.2	71.7	18.2	28
19 NORTH DAKOTA	9.9	61.7	23.1	36
20 OHIO	9.3	75.4	21.3	51
21 SOUTH DAKOTA	10.7	71.5	27.4	19
22 WISCONSIN	12.9	76.2	20.2	11
SREB STATES	10.2	--	--	--
23 ALABAMA	9.6	67.9	27.5	25
24 ARKANSAS	9.3	73.2	30.1	27
25 FLORIDA	9.9	72.8	20.2	42

TABLE 14 (CONTINUED)

STATE AND REGION	TAXES AS A PERCENT OF PERSONAL INCOME	TAXES AS A PERCENT OF GENERAL REVENUES FROM OWN SOURCE	FEDERAL AIDS AS A PERCENT OF GENERAL REVENUES	TAX BURDEN INDEX RANK
SREB STATES (CONTINUED)				
26 GEORGIA	10.5	70.4	25.3	22
27 KENTUCKY	10.6	76.6	26.6	20
28 LOUISIANA	11.5	71.3	24.5	13
29 MARYLAND	12.1	75.8	20.5	31
30 MISSISSIPPI	11.1	69.7	28.9	2
31 NORTH CAROLINA	10.1	77.8	25.9	24
32 SOUTH CAROLINA	10.4	73.7	25.6	16
33 TENNESSEE	10.0	73.4	25.3	23
34 TEXAS	9.4	70.7	19.4	47
35 VIRGINIA	10.2	75.9	22.1	39
36 WEST VIRGINIA	11.0	76.5	26.9	18
MOUNTAIN STATES	11.8	--	--	--
37 ARIZONA	13.5	77.2	18.3	9
38 COLORADO	11.7	72.9	19.6	29
39 IDAHO	10.8	73.2	24.4	21
40 MONTANA	12.6	75.0	27.7	8
41 NEVADA	11.9	73.8	18.2	43
42 NEW MEXICO	12.2	63.9	25.3	7
43 OKLAHOMA	9.9	71.6	22.6	35
44 UTAH	12.2	74.2	24.3	5
45 WYOMING	14.6	69.8	22.5	12
PACIFIC STATES	11.6	--	--	--
46 ALASKA	23.3	62.2	17.4	1
47 CALIFORNIA	11.3	76.7	20.8	46
48 HAWAII	13.7	79.4	25.0	15
49 OREGON	12.0	70.5	24.2	26
50 WASHINGTON	11.3	72.4	22.0	37
DISTRICT OF COLUMBIA	12.9	88.5	50.5	41
ALL STATES INCLUDING DISTRICT OF COLUMBIA	11.4	--	--	--

TABLE 15

FEDERAL INCOME TAX RETURNS, PERCENTAGES OF TOTAL NUMBER, BY ADJUSTED GROSS INCOME CLASS, FOR STATES, REGIONS, AND THE UNITED STATES, 1977

STATE AND REGION	UNDER $5,000	$5,000-9,999	$10,000-14,999	$15,000-24,999	$25,000-49,999	$50,000 OR OVER	NUMBER OF RETURNS
NEW ENGLAND STATES	26.6	22.7	17.0	22.2	9.7	1.8	5,018,142
1 CONNECTICUT	22.8	20.6	17.2	23.8	12.7	2.9	1,253,008
2 MAINE	37.6	20.9	17.3	18.8	4.5	0.9	446,089
3 MASSACHUSETTS	25.7	23.5	16.8	22.4	10.0	1.6	2,358,318
4 NEW HAMPSHIRE	26.6	24.3	17.0	22.3	8.7	1.2	271,307
5 RHODE ISLAND	29.3	24.6	16.5	21.2	7.1	1.2	398,971
6 VERMONT	30.8	23.8	18.0	20.1	6.2	1.0	190,449
MIDDLE ATLANTIC STATES	24.4	22.3	17.2	23.1	11.2	1.8	14,787,307
7 DELAWARE	21.6	26.1	15.7	22.2	12.4	1.9	239,225
8 NEW JERSEY	24.0	20.8	16.0	24.0	13.0	2.2	3,007,951
9 NEW YORK	24.6	22.5	17.6	22.0	11.3	2.0	6,896,190
10 PENNSYLVANIA	24.5	22.7	17.5	24.1	9.7	1.4	4,643,941
NORTH CENTRAL STATES	26.3	20.3	16.2	24.1	11.5	1.5	23,262,160
11 ILLINOIS	24.3	19.6	15.9	24.8	13.4	2.0	4,655,838
12 INDIANA	26.7	19.1	16.3	25.0	11.6	1.3	2,117,978
13 IOWA	27.8	21.9	15.6	23.1	10.1	1.5	1,153,835
14 KANSAS	26.4	24.6	16.5	22.0	8.9	1.5	955,472
15 MICHIGAN	25.0	18.3	15.0	25.0	15.0	1.6	3,572,690
16 MINNESOTA	29.5	20.2	16.1	23.1	9.5	1.6	1,624,695
17 MISSOURI	28.3	23.2	15.4	21.8	9.8	1.4	1,854,108
18 NEBRASKA	27.5	24.2	16.1	22.3	8.5	1.4	630,161
19 NORTH DAKOTA	36.6	21.4	16.0	18.2	6.6	1.2	272,068
20 OHIO	24.0	21.0	17.9	25.0	10.8	1.3	4,304,679
21 SOUTH DAKOTA	36.8	22.5	16.2	17.7	5.9	0.9	256,819
22 WISCONSIN	29.7	18.5	16.1	24.9	9.5	1.3	1,863,850
SREB STATES	28.0	24.5	16.8	20.3	9.0	1.5	25,121,264
23 ALABAMA	31.1	22.0	17.4	20.3	8.1	1.2	1,280,870
24 ARKANSAS	31.9	25.2	18.2	17.8	5.7	1.2	743,997
25 FLORIDA	25.4	29.6	16.9	18.5	7.9	1.7	3,438,134

TABLE 15 (CONTINUED)

STATE AND REGION	UNDER $5,000	$5,000-9,999	$10,000-14,999	$15,000-24,999	$25,000-49,999	$50,000 OR OVER	NUMBER OF RETURNS
SREB STATES (CONTINUED)							
26 GEORGIA	28.4	25.9	16.9	19.3	8.7	1.3	1,924,620
27 KENTUCKY	26.4	25.7	17.6	21.2	7.8	1.2	1,223,364
28 LOUISIANA	28.1	24.0	15.8	21.5	9.0	1.6	1,393,148
29 MARYLAND	26.9	16.4	15.9	24.3	14.3	2.1	1,701,574
30 MISSISSIPPI	34.7	24.4	16.8	17.4	5.6	1.0	787,928
31 NORTH CAROLINA	28.5	26.9	17.6	19.6	6.4	1.1	2,147,419
32 SOUTH CAROLINA	28.5	26.8	17.9	20.2	6.0	0.9	1,073,299
33 TENNESSEE	32.1	22.7	16.7	20.6	6.6	1.3	1,616,740
34 TEXAS	28.4	22.6	16.1	20.4	10.7	1.8	5,074,529
35 VIRGINIA	23.7	25.5	16.1	20.6	12.5	1.5	2,070,877
36 WEST VIRGINIA	26.8	20.4	19.8	23.7	8.2	1.1	644,787
MOUNTAIN STATES	29.2	22.0	16.6	21.5	9.3	1.5	5,176,753
37 ARIZONA	26.7	24.4	17.2	21.4	9.0	1.4	908,492
38 COLORADO	28.5	20.9	16.1	22.2	10.7	1.6	1,146,904
39 IDAHO	34.1	17.3	18.0	21.0	8.3	1.2	223,450
40 MONTANA	30.8	21.6	16.2	21.8	7.6	2.2	308,274
41 NEVADA	34.5	16.9	16.0	20.6	10.7	1.6	319,688
42 NEW MEXICO	29.7	25.9	16.2	18.8	8.1	1.1	447,778
43 OKLAHOMA	31.1	21.8	16.4	21.0	8.2	1.5	1,053,750
44 UTAH	24.6	23.9	17.2	22.7	10.3	1.2	483,873
45 WYOMING	25.5	20.9	15.6	24.8	11.6	1.6	174,544
PACIFIC STATES	27.3	21.0	15.6	21.7	12.2	2.0	12,511,219
46 ALASKA	21.7	18.7	11.9	18.2	24.3	5.2	181,591
47 CALIFORNIA	27.5	21.2	15.7	21.3	12.1	2.1	9,360,953
48 HAWAII	25.2	25.1	15.0	19.5	13.6	1.6	380,937
49 OREGON	26.1	23.1	15.6	23.4	10.3	1.5	1,022,599
50 WASHINGTON	28.1	18.1	15.6	24.3	12.3	1.6	1,565,139
DISTRICT OF COLUMBIA	26.1	26.1	20.9	16.6	8.0	2.2	332,733
ALL STATES INCLUDING DISTRICT OF COLUMBIA	26.8	22.2	16.9	22.2	10.6	1.7	86,209,344

TABLE 16

STATE AND LOCAL TAX ABILITY AND ABILITY UTILIZATION, AND EXTENT OF UTILIZATION, ALL TAXES AND MAJOR TAXES, FOR STATES, REGIONS, AND THE UNITED STATES, 1975

STATE AND REGION	TAX EFFORT (1,000)	NET OVER AND UNDER UTILIZATION OF ABILITY (1,000)	TAX ABILITY (COLS. 1+2) (1,000)	PERCENTAGE OF ABILITY UTILIZED
NEW ENGLAND STATES	$ 12,856,425	$ -904,825	$ 11,951,595	107.6
1 CONNECTICUT	3,165,206	250,095	3,415,301	92.7
2 MAINE	875,785	4,412	880,197	99.5
3 MASSACHUSETTS	6,786,748	-1,219,049	5,567,698	121.9
4 NEW HAMPSHIRE	672,085	152,815	824,900	81.5
5 RHODE ISLAND	908,627	-54,823	853,803	106.4
6 VERMONT	447,974	-38,280	409,693	109.3
MIDDLE ATLANTIC STATES	$ 43,461,296	$ -5,332,638	$ 38,128,657	114.0
7 DELAWARE	612,606	102,790	715,396	85.6
8 NEW JERSEY	7,834,758	77,985	7,912,743	99.0
9 NEW YORK	24,170,928	-6,692,372	17,478,555	138.3
10 PENNSYLVANIA	10,843,004	1,178,958	12,021,962	90.2
NORTH CENTRAL STATES	$ 53,232,090	$ 4,872,818	$ 58,104,908	91.6
11 ILLINOIS	11,209,266	996,661	12,205,927	91.8
12 INDIANA	4,057,657	852,542	4,910,199	82.6
13 IOWA	2,647,421	206,135	2,853,556	92.8
14 KANSAS	2,095,870	321,969	2,421,839	86.7
15 MICHIGAN	9,678,926	-51,808	9,627,117	100.5
16 MINNESOTA	4,451,061	-472,239	3,978,821	111.9
17 MISSOURI	3,532,827	879,712	4,412,539	80.1
18 NEBRASKA	1,409,760	95,045	1,504,805	93.7
19 NORTH DAKOTA	499,791	123,598	623,389	80.2
20 OHIO	8,314,828	2,303,725	10,618,557	78.3
21 SOUTH DAKOTA	509,935	76,018	585,953	87.0
22 WISCONSIN	4,820,748	-458,541	4,362,206	110.5
SREB STATES	$ 51,427,205	$ 11,077,556	$ 62,504,761	82.3
23 ALABAMA	2,414,233	745,880	3,160,113	76.4
24 ARKANSAS	1,320,160	445,625	1,765,785	74.8
25 FLORIDA	6,958,875	1,508,167	8,467,042	82.2

TABLE 16 (CONTINUED)

STATE AND REGION	TAX EFFORT (1,000)	NET OVER AND UNDER UTILIZATION OF ABILITY (1,000)	TAX ABILITY (COLS. 1+2) (1,000)	PERCENTAGE OF ABILITY UTILIZED
SREB STATES (CONTINUED)				
26 GEORGIA	3,850,648	559,254	4,409,902	87.3
27 KENTUCKY	2,605,832	490,748	3,096,578	84.2
28 LOUISIANA	3,266,453	684,920	3,951,373	82.7
29 MARYLAND	4,381,857	-75,923	4,305,933	101.8
30 MISSISSIPPI	1,581,926	183,262	1,765,188	89.6
31 NORTH CARCLINA	3,987,031	767,008	4,754,039	83.9
32 SOUTH CARCLINA	2,034,868	321,875	2,356,743	86.3
33 TENNESSEE	3,051,306	678,468	3,729,774	81.8
34 TEXAS	10,188,530	3,688,712	13,877,242	73.4
35 VIRGINIA	4,314,184	796,474	5,110,658	84.4
36 WEST VIRGINIA	1,471,302	283,086	1,754,388	83.9
MOUNTAIN STATES	$ 12,421,794	$ 843,802	$ 13,265,596	93.6
37 ARIZONA	2,541,526	-220,362	2,321,163	109.5
38 COLORADO	2,722,944	99,303	2,822,247	96.5
39 IDAHO	707,238	97,904	805,142	87.8
40 MONTANA	715,450	8,622	724,072	98.8
41 NEVADA	800,858	73,752	874,610	91.6
42 NEW MEXICO	1,039,891	134,984	1,174,875	88.5
43 OKLAHOMA	2,186,718	620,088	2,806,806	77.9
44 UTAH	1,122,092	25,792	1,147,884	97.8
45 WYOMING	585,077	3,720	588,797	99.4
PACIFIC STATES	$ 32,583,119	$ 787,405	$ 33,370,528	97.6
46 ALASKA	1,034,510	-427,017	607,492	170.3
47 CALIFORNIA	24,007,359	1,145,560	25,152,919	95.4
48 HAWAII	1,092,953	-185,383	907,569	120.4
49 OREGON	2,518,567	58,678	2,577,245	97.7
50 WASHINGTON	3,929,730	195,574	4,125,304	95.3
DISTRICT OF COLUMBIA	$ 876,498	$ -120,617	$ 755,880	116.0
ALL STATES INCLUDING DISTRICT OF COLUMBIA	$ 206,858,427	$ 11,223,499	$ 218,081,926	94.9

TABLE 16 (CONTINUED)

PERCENTAGE OF ABILITY UTILIZED

STATE AND REGION	GENERAL SALES TAXES	SELECTIVE SALES TAXES	PROPERTY TAXES	INCOME TAXES	
				INDIVIDUAL	CORPORATE
NEW ENGLAND STATES	68.8	93.6	158.8	81.8	119.5
1 CONNECTICUT	95.7	100.4	135.4	11.5	107.3
2 MAINE	103.5	104.7	127.2	62.4	77.1
3 MASSACHUSETTS	56.7	71.4	182.1	136.5	136.2
4 NEW HAMPSHIRE	--	149.5	153.8	5.4	127.2
5 RHODE ISLAND	82.3	106.2	141.2	84.7	103.9
6 VERMONT	42.8	188.9	145.8	99.0	95.5
MIDDLE ATLANTIC STATES	89.2	104.3	130.3	125.3	108.2
7 DELAWARE	--	91.2	91.3	174.3	130.1
8 NEW JERSEY	61.9	118.0	153.1	51.9	86.5
9 NEW YORK	112.8	104.0	135.2	170.7	108.8
10 PENNSYLVANIA	75.5	95.8	78.7	102.0	121.4
NORTH CENTRAL STATES	84.9	77.3	102.9	85.7	90.1
11 ILLINOIS	97.3	102.9	104.7	67.3	63.6
12 INDIANA	112.9	41.8	84.1	58.8	39.0
13 IOWA	64.6	66.0	114.7	94.3	73.9
14 KANSAS	80.2	64.3	118.4	60.3	96.2
15 MICHIGAN	78.7	45.9	117.2	106.1	163.7
16 MINNESOTA	69.8	116.3	105.4	151.6	145.1
17 MISSOURI	99.5	83.8	74.4	68.7	47.2
18 NEBRASKA	86.6	48.2	136.4	67.3	54.3
19 NORTH DAKOTA	82.3	69.5	93.4	39.4	77.8
20 OHIO	66.7	91.6	87.1	70.9	76.7
21 SOUTH DAKOTA	117.3	83.3	138.2	--	8.3
22 WISCONSIN	83.7	65.3	122.2	149.0	119.5
SREB STATES	103.1	130.8	73.7	52.2	57.2
23 ALABAMA	112.2	151.3	30.4	62.5	54.5
24 ARKANSAS	93.0	97.1	93.7	65.0	80.1
25 FLORIDA	105.7	165.2	87.0	--	61.0

TABLE 16 (CONTINUED)

PERCENTAGE OF ABILITY UTILIZED

STATE AND REGION	GENERAL SALES TAXES	SELECTIVE SALES TAXES	PROPERTY TAXES	INCOME TAXES	
				INDIVIDUAL	CORPORATE
SREB STATES (CONTINUED)					
26 GEORGIA	110.0	95.7	81.9	80.7	84.2
27 KENTUCKY	92.7	100.7	52.2	101.5	90.2
28 LOUISIANA	157.4	97.4	40.1	34.3	102.6
29 MARYLAND	73.6	114.4	88.3	163.3	54.7
30 MISSISSIPPI	162.1	100.8	85.8	55.1	56.0
31 NORTH CAROLINA	80.2	98.0	84.8	102.4	88.2
32 SOUTH CAROLINA	103.0	114.1	83.4	86.3	98.0
33 TENNESSEE	150.1	139.1	82.6	3.5	83.4
34 TEXAS	91.6	147.6	94.7	—	--
35 VIRGINIA	65.1	135.4	76.7	92.6	63.3
36 WEST VIRGINIA	160.9	122.9	51.4	66.9	26.1
MOUNTAIN STATES	122.0	99.4	98.6	63.3	57.8
37 ARIZONA	170.6	111.4	128.0	57.9	64.9
38 COLORADO	130.8	83.7	108.8	79.5	65.8
39 IDAHO	75.8	69.4	94.8	88.7	81.8
40 MONTANA	--	106.3	158.5	101.2	86.9
41 NEVADA	116.0	283.7	103.7	--	--
42 NEW MEXICO	173.5	94.3	93.3	32.5	64.7
43 OKLAHOMA	81.4	100.9	94.6	61.1	58.2
44 UTAH	147.2	72.4	95.7	99.3	48.7
45 WYOMING	156.0	46.7	160.6	--	--
PACIFIC STATES	123.0	73.7	86.6	85.8	137.9
46 ALASKA	30.8	113.8	210.9	105.6	787.4
47 CALIFORNIA	124.0	80.5	79.6	90.7	152.4
48 HAWAII	206.0	115.2	81.1	134.2	68.1
49 OREGON	--	82.0	122.7	155.1	107.5
50 WASHINGTON	184.2	134.5	97.4	--	--
DISTRICT OF COLUMBIA	96.9	167.1	87.4	142.4	138.2
ALL STATES INCLUDING DISTRICT OF COLUMBIA	97.9	98.9	100.0	82.1	91.5

TABLE 17

TOTAL TAX REVENUE, BY LEVEL OF GOVERNMENT,
STATE TAXES AS A PERCENT OF TOTAL STATE AND LOCAL TAXES
FOR STATES, REGIONS, AND THE UNITED STATES, 1979
(IN THOUSANDS)

STATE AND REGION	STATE TAX REVENUE	LOCAL TAX REVENUE	TOTAL TAX REVENUE	STATE TAX REVENUE AS A PERCENT OF TOTAL TAX REVENUE
NEW ENGLAND STATES	$ 6,987,125	$ 5,869,300	$ 12,856,425	54.3
1 CONNECTICUT	1,718,106	1,447,100	3,165,206	54.3
2 MAINE	554,485	321,300	875,785	63.3
3 MASSACHUSETTS	3,616,148	3,170,600	6,786,748	53.3
4 NEW HAMPSHIRE	292,885	379,200	672,085	43.6
5 RHODE ISLAND	537,827	370,800	908,627	59.2
6 VERMONT	267,674	180,300	447,974	59.8
MIDDLE ATLANTIC STATES	$ 22,671,096	$ 20,790,200	$ 43,461,296	52.2
7 DELAWARE	491,906	120,700	612,606	80.3
8 NEW JERSEY	3,729,258	4,105,500	7,834,758	47.6
9 NEW YORK	11,633,728	12,537,200	24,170,928	48.1
10 PENNSYLVANIA	6,816,204	4,026,800	10,843,004	62.9
NORTH CENTRAL STATES	$ 32,217,090	$ 21,015,000	$ 53,232,090	60.5
11 ILLINOIS	6,322,766	4,886,500	11,209,266	56.4
12 INDIANA	2,668,557	1,389,100	4,057,657	65.8
13 IOWA	1,596,621	1,050,800	2,647,421	60.3
14 KANSAS	1,187,670	912,200	2,099,870	56.6
15 MICHIGAN	6,033,126	3,645,800	9,678,926	62.3
16 MINNESOTA	3,133,761	1,317,300	4,451,061	70.4
17 MISSOURI	2,013,027	1,519,800	3,532,827	57.0
18 NEBRASKA	742,560	667,200	1,409,760	52.7
19 NORTH DAKOTA	324,791	175,000	499,791	65.0
20 OHIO	4,688,228	3,626,600	8,314,828	56.4
21 SOUTH DAKOTA	245,535	264,400	509,935	48.2
22 WISCONSIN	3,260,448	1,560,300	4,820,748	67.6
SREB STATES	$ 33,444,105	$ 17,983,100	$ 51,427,205	65.0
23 ALABAMA	1,750,833	663,400	2,414,233	72.5
24 ARKANSAS	994,560	325,600	1,320,160	75.3
25 FLORIDA	4,290,975	2,667,900	6,958,875	61.7

TABLE 17 (CONTINUED)

STATE AND REGION	STATE TAX REVENUE	LOCAL TAX REVENUE	TOTAL TAX REVENUE	STATE TAX REVENUE AS A PERCENT OF TOTAL TAX REVENUE
SREB STATES (CONTINUED)				
26 GEORGIA	2,448,148	1,402,500	3,850,648	63.6
27 KENTUCKY	2,075,732	530,100	2,605,832	79.7
28 LOUISIANA	2,240,253	1,026,200	3,266,453	68.6
29 MARYLAND	2,647,157	1,734,700	4,381,857	60.4
30 MISSISSIPPI	1,209,726	372,200	1,581,926	76.5
31 NORTH CAROLINA	2,914,931	1,072,100	3,987,031	73.1
32 SOUTH CAROLINA	1,522,968	511,900	2,034,868	74.8
33 TENNESSEE	1,843,906	1,207,400	3,051,306	60.4
34 TEXAS	5,738,430	4,450,100	10,188,530	56.3
35 VIRGINIA	2,598,884	1,715,300	4,314,184	60.2
36 WEST VIRGINIA	1,167,602	303,700	1,471,302	79.4
MOUNTAIN STATES	$ 7,717,694	$ 4,704,100	$ 12,421,794	62.1
37 ARIZONA	1,515,826	1,025,700	2,541,526	59.6
38 COLORADO	1,440,844	1,282,100	2,722,944	52.9
39 IDAHO	475,138	232,100	707,238	67.2
40 MONTANA	408,150	307,300	715,450	57.0
41 NEVADA	464,458	336,400	800,858	58.0
42 NEW MEXICO	845,391	194,500	1,039,891	81.3
43 OKLAHOMA	1,515,918	670,800	2,186,718	69.3
44 UTAH	708,292	413,800	1,122,092	63.1
45 WYOMING	343,677	241,400	585,077	58.7
PACIFIC STATES	$ 22,268,119	$ 10,315,000	32,583,119	68.3
46 ALASKA	816,710	217,800	1,034,510	78.9
47 CALIFORNIA	16,351,959	7,655,400	24,007,359	68.1
48 HAWAII	875,953	217,000	1,092,953	80.1
49 OREGON	1,468,867	1,049,700	2,518,567	58.3
50 WASHINGTON	2,754,630	1,175,100	3,929,730	70.1
DISTRICT OF COLUMBIA	--	$ 876,498	876,498	--
ALL STATES INCLUDING DISTRICT OF COLUMBIA	$ 125,305,229	$ 81,553,198	$ 206,858,427	60.6

TABLE 18

STATE AND LOCAL TAX EFFORT AND ABILITY,
PER CAPITA AND PER $1,000 OF PERSONAL INCOME,
FOR STATES, REGIONS, AND THE UNITED STATES, 1975

STATE AND REGION	TAXES PER CAPITA		TAXES PER $1,000 OF PERSONAL INCOME	
	EFFORT	ABILITY	EFFORT	ABILITY
NEW ENGLAND STATES	$ 1,046.09	$ 972.47	$ 125.34	$ 116.52
1 CONNECTICUT	1,016.12	1,096.41	107.87	116.40
2 MAINE	798.35	802.37	120.14	120.74
3 MASSACHUSETTS	1,176.42	965.11	140.40	115.18
4 NEW HAMPSHIRE	757.71	929.99	97.98	120.26
5 RHODE ISLAND	978.07	919.06	123.90	116.43
6 VERMONT	908.67	831.02	131.47	120.23
MIDDLE ATLANTIC STATES	$ 1,165.40	$ 1,022.41	$ 135.00	$ 118.43
7 DELAWARE	1,052.59	1,229.20	116.80	136.40
8 NEW JERSEY	1,068.57	1,079.21	115.69	116.84
9 NEW YORK	1,369.61	990.40	157.79	114.10
10 PENNSYLVANIA	924.30	1,024.80	113.20	125.51
NORTH CENTRAL STATES	$ 911.43	$ 994.86	$ 107.33	$ 117.16
11 ILLINOIS	998.24	1,087.00	106.98	116.49
12 INDIANA	751.42	909.30	91.60	110.84
13 IOWA	912.27	983.31	110.47	119.07
14 KANSAS	886.40	1,022.30	105.05	121.16
15 MICHIGAN	1,051.26	1,045.63	117.30	116.68
16 MINNESOTA	1,096.32	980.01	132.86	118.76
17 MISSOURI	725.87	906.62	94.16	117.61
18 NEBRASKA	895.65	956.04	112.39	119.97
19 NORTH DAKOTA	760.72	948.84	98.87	123.32
20 OHIO	774.84	989.52	92.73	118.43
21 SOUTH DAKOTA	740.11	850.44	106.83	122.75
22 WISCONSIN	1,021.34	924.20	129.09	116.81
SREB STATES	$ 762.78	$ 927.08	$ 102.31	$ 124.35
23 ALABAMA	640.55	838.45	96.07	125.75
24 ARKANSAS	605.58	809.99	92.80	124.12
25 FLORIDA	785.43	955.65	99.03	120.49

TABLE 18 (CONTINUED)

STATE AND REGION	TAXES PER CAPITA		TAXES PER $1,000 OF PERSONAL INCOME	
	EFFORT	ABILITY	EFFORT	ABILITY
SREB STATES (CONTINUED)				
26 GEORGIA	752.52	861.81	105.29	120.58
27 KENTUCKY	738.82	877.96	105.63	125.52
28 LOUISIANA	812.95	983.42	114.94	139.05
29 MARYLAND	1,056.38	1,038.07	120.87	118.78
30 MISSISSIPPI	651.27	726.71	111.44	124.35
31 NORTH CAROLINA	711.21	848.03	101.36	120.86
32 SOUTH CAROLINA	694.02	803.80	104.46	120.98
33 TENNESSEE	696.65	851.55	100.39	122.72
34 TEXAS	761.47	1,037.16	94.21	128.32
35 VIRGINIA	830.13	983.39	102.21	121.08
36 WEST VIRGINIA	783.44	934.18	110.32	131.55
MOUNTAIN STATES	$ 915.72	$ 977.93	$ 118.40	$ 126.44
37 ARIZONA	1,037.36	947.41	134.58	122.92
38 COLORADO	982.30	1,018.13	117.12	121.39
39 IDAHO	781.48	889.66	108.21	123.20
40 MONTANA	910.24	921.21	126.43	127.95
41 NEVADA	1,140.82	1,245.88	119.29	130.28
42 NEW MEXICO	837.95	946.72	121.90	137.72
43 OKLAHOMA	756.13	970.54	98.84	126.87
44 UTAH	820.84	839.71	121.95	124.76
45 WYOMING	1,300.17	1,308.44	145.60	146.52
PACIFIC STATES	$ 1,069.42	$ 1,095.26	$ 116.20	$ 119.01
46 ALASKA	2,548.05	1,496.28	232.66	136.62
47 CALIFORNIA	1,057.87	1,108.35	113.11	118.51
48 HAWAII	1,194.48	991.88	137.08	113.83
49 OREGON	996.66	1,019.88	119.68	122.46
50 WASHINGTON	1,000.95	1,050.77	113.27	118.91
DISTRICT OF COLUMBIA	$ 1,336.12	$ 1,152.26	$ 129.22	$ 111.43
ALL STATES INCLUDING DISTRICT OF COLUMBIA	$ 939.85	$ 990.84	$ 113.96	$ 120.14

TABLE 19

STATE AND LOCAL NONTAX GENERAL REVENUE, EFFORT AND ABILITY, NET UNUTILIZED TAX ABILITY, AND TOTAL NET TAX AND NONTAX UNUTILIZED ABILITY, FOR STATES, REGIONS, AND THE UNITED STATES, 1979 (IN THOUSANDS)

STATE AND REGION	EFFORT (NONTAX GENERAL REVENUE)	ABILITY (YIELD AT AT AVERAGE RATE)	NET UNUTILIZED ABILITY, NONTAX REVENUE	NET UNUTILIZED ABILITY, TAX REVENUE	TOTAL NET UNUTILIZED ABILITY, TAX AND NONTAX
NEW ENGLAND STATES	$ 1,587,700	$ 1,475,491	$ -112,208	$ -904,829	$ -1,017,038
1 CONNECTICUT	384,400	422,090	37,690	250,099	287,789
2 MAINE	147,900	104,869	-43,030	4,412	-38,618
3 MASSACHUSETTS	638,500	695,347	56,847	-1,219,049	-1,162,203
4 NEW HAMPSHIRE	129,000	98,672	-30,327	152,815	122,488
5 RHODE ISLAND	192,600	105,495	-87,104	-54,823	-141,928
6 VERMONT	95,300	49,018	-46,281	-38,280	-84,562
MIDDLE ATLANTIC STATES	$ 3,783,500	$ 4,631,209	$ 847,709	$ -5,332,638	$ -4,484,930
7 DELAWARE	140,700	75,451	-65,248	102,790	37,541
8 NEW JERSEY	944,200	974,242	30,042	77,985	108,027
9 NEW YORK	1,714,400	2,203,582	489,182	-6,692,372	-6,203,190
10 PENNSYLVANIA	984,200	1,377,933	393,733	1,178,958	1,572,692
NORTH CENTRAL STATES	$ 6,574,000	$ 7,134,343	$ 560,343	$ 4,872,818	$ 5,433,162
11 ILLINOIS	896,000	1,507,257	611,257	996,661	1,607,958
12 INDIANA	631,000	637,241	6,241	852,542	858,782
13 IOWA	357,000	344,755	-12,244	206,135	193,890
14 KANSAS	280,000	287,548	7,548	321,969	329,517
15 MICHIGAN	1,284,300	1,186,961	-97,338	-51,808	-149,147
16 MINNESOTA	575,200	481,951	-93,248	-472,239	-565,487
17 MISSOURI	334,400	539,708	205,308	879,712	1,085,021
18 NEBRASKA	175,000	180,439	5,439	95,045	100,484
19 NORTH DAKOTA	204,300	72,721	-131,578	123,598	-7,980
20 OHIO	1,099,200	1,289,841	190,641	2,303,729	2,494,370
21 SOUTH DAKOTA	132,700	68,668	-64,031	76,018	11,987
22 WISCONSIN	604,900	537,212	-67,687	-458,541	-526,229
SREB STATES	$ 7,663,200	$ 7,230,606	$ -432,593	$ 11,077,556	$ 10,644,962
23 ALABAMA	450,900	361,517	-89,382	745,880	656,497
24 ARKANSAS	159,400	204,653	45,253	445,629	490,882
25 FLORIDA	557,300	1,010,885	453,585	1,508,167	1,961,752

TABLE 19 (CONTINUED)

STATE AND REGION	EFFORT (NONTAX GENERAL REVENUE)	ABILITY (YIELD AT AT AVERAGE RATE)	NET UNUTILIZED ABILITY, NONTAX REVENUE	NET UNUTILIZED ABILITY, TAX REVENUE	TOTAL NET UNUTILIZED ABILITY, TAX AND NONTAX
SREB STATES (CONTINUED)					
26 GEORGIA	361,400	526,121	164,721	555,254	723,976
27 KENTUCKY	420,700	354,885	-65,810	490,746	424,935
28 LOUISIANA	707,700	408,798	-298,901	684,920	386,018
29 MARYLAND	780,700	521,496	-259,203	-75,923	-335,127
30 MISSISSIPPI	248,100	204,198	-43,903	183,262	139,358
31 NORTH CAROLINA	482,500	565,850	83,350	767,008	850,358
32 SOUTH CAROLINA	311,000	280,233	-30,766	321,875	291,108
33 TENNESSEE	352,300	437,220	84,920	678,468	763,389
34 TEXAS	1,841,500	1,555,686	-285,813	3,688,712	3,402,898
35 VIRGINIA	771,400	607,211	-164,188	796,474	632,285
36 WEST VIRGINIA	218,300	191,850	-26,449	283,086	256,636
MOUNTAIN STATES	$ 2,200,000	$ 1,509,232	$ -690,767	$ 843,802	$ 153,034
37 ARIZONA	268,600	271,656	3,056	-220,362	-217,306
38 COLORADO	437,700	334,451	-103,248	99,303	-3,945
39 IDAHO	117,200	94,015	-23,184	97,904	74,719
40 MONTANA	109,700	81,407	-28,292	8,622	-19,670
41 NEVADA	75,300	96,576	21,276	73,752	95,028
42 NEW MEXICO	395,100	122,718	-272,381	134,984	-137,397
43 OKLAHOMA	462,900	318,243	-144,656	620,088	475,431
44 UTAH	216,900	132,359	-84,540	25,792	-58,747
45 WYOMING	116,600	57,807	-58,792	3,720	-55,072
PACIFIC STATES	$ 4,189,600	$ 4,033,740	$ -155,859	$ 787,405	$ 631,545
46 ALASKA	407,700	63,964	-343,735	-427,017	-770,753
47 CALIFORNIA	2,490,100	3,053,287	563,187	1,145,560	1,708,747
48 HAWAII	236,900	114,694	-122,205	-185,383	-307,589
49 OREGON	520,900	302,735	-218,164	58,678	-159,486
50 WASHINGTON	534,000	499,059	-34,940	195,574	160,633
DISTRICT OF COLUMBIA	$ 114,200	$ 97,579	$ -16,620	$ -120,617	$ -137,238
ALL STATES INCLUDING DISTRICT OF COLUMBIA	$ 26,112,200	$ 26,112,200	$ 0	$ 11,223,495	$ 11,223,495

TABLE 2C

UTILIZATION OF STATE AND LOCAL TAX ABILITY,
SREB STATES, 1975

TYPE OF TAX	AMOUNT COLLECTED DUE TO ABOVE AVERAGE RATE	AMOUNT COLLECTED DUE TO BELOW AVERAGE RATE	NET AMOUNT COLLECTED ABOVE (BELOW) YIELD COLLECTIBLE AT AVERAGE RATE
GENERAL SALES AND GROSS RECEIPTS	$ 1,567,377,000	$ 1,153,956,000	$ 413,421,000
SELECTIVE SALES AND GROSS RECEIPTS			
ALCOHOLIC BEVERAGES	512,631,000	54,286,000	458,345,000
TOBACCO PRODUCTS	230,491,000	185,189,000	45,302,000
INSURANCE	130,960,000	25,672,000	105,288,000
PUBLIC UTILITIES	684,620,000	253,339,000	431,280,000
OTHER	677,707,000	147,546,000	530,161,000
STATE DEATH AND GIFT	4,079,000	216,709,000	-212,629,000
GENERAL PROPERTY		4,728,449,000	-4,728,448,000
INDIVIDUAL INCOME	599,723,000	6,541,627,000	-5,941,903,000
CORPORATE INCOME	5,497,000	1,585,852,000	-1,580,354,000
STATE ALCOHOLIC BEVERAGE LICENSE	8,908,000	16,751,000	-7,842,000
MOTOR VEHICLE LICENSE	67,291,000	359,742,000	-292,449,000
MOTOR FUELS	146,566,000	355,164,000	-208,597,000
SEVERANCE	260,560,000	314,032,000	-53,471,000
TRANSFER	157,495,000	193,108,000	-35,612,000
TOTALS	$ 5,053,906,000	$ 16,131,462,000	

NET UNUTILIZED POTENTIAL (EXCESS OF "BELOW AVERAGE" YIELDS OVER "ABOVE AVERAGE" YIELDS) +$ 11,077,556,000

TABLE 21

UTILIZATION OF STATE AND LOCAL TAX ABILITY,
ALABAMA, 1979

TYPE OF TAX	AMOUNT COLLECTED DUE TO ABOVE AVERAGE RATE	AMOUNT COLLECTED DUE TO BELOW AVERAGE RATE
GENERAL SALES AND GROSS RECEIPTS	$ 80,531,000	$
SELECTIVE SALES AND GROSS RECEIPTS		
ALCOHOLIC BEVERAGES	80,049,000	
TOBACCO PRODUCTS	8,628,000	
INSURANCE	35,468,000	
PUBLIC UTILITIES	124,705,000	
OTHER	3,714,000	
STATE DEATH AND GIFT		21,239,000
GENERAL PROPERTY		625,808,000
INDIVIDUAL INCOME		232,974,000
CORPORATE INCOME		83,851,000
STATE ALCOHOLIC BEVERAGE LICENSE	509,000	
MOTOR VEHICLE LICENSE		48,556,000
MOTOR FUELS		6,103,000
SEVERANCE		30,228,000
TRANSFER		10,725,000
TOTALS	$ 313,605,000	$ 1,059,484,000
NET UNUTILIZED POTENTIAL (EXCESS OF "BELOW AVERAGE" YIELDS OVER "ABOVE AVERAGE" YIELDS)	+$ 745,880,000	

TABLE 22

UTILIZATION OF STATE AND LOCAL TAX ABILITY, ARKANSAS, 1979

TYPE OF TAX	AMOUNT COLLECTED DUE TO ABOVE AVERAGE RATE	AMOUNT COLLECTED DUE TO BELOW AVERAGE RATE
GENERAL SALES AND GROSS RECEIPTS	$	$ 26,016,000
SELECTIVE SALES AND GROSS RECEIPTS		
ALCOHOLIC BEVERAGES		1,447,000
TOBACCO PRODUCTS	19,401,000	
INSURANCE	3,539,000	
PUBLIC UTILITIES		8,846,000
OTHER		16,894,000
STATE DEATH AND GIFT		12,859,000
GENERAL PROPERTY		235,770,000
INDIVIDUAL INCOME		123,035,000
CORPORATE INCOME		20,814,000
STATE ALCOHOLIC BEVERAGE LICENSE		639,000
MOTOR VEHICLE LICENSE		6,340,000
MOTOR FUELS	3,630,000	
SEVERANCE		12,521,000
TRANSFER		7,020,000
TOTALS	$ 26,571,000	$ 472,200,000
NET UNUTILIZED POTENTIAL (EXCESS OF "BELOW AVERAGE" YIELDS OVER "ABOVE AVERAGE" YIELDS)	+$ 445,629,000	

TABLE 23

UTILIZATION OF STATE AND LOCAL TAX ABILITY, FLORIDA, 1979

TYPE OF TAX	AMOUNT COLLECTED DUE TO ABOVE AVERAGE RATE	AMOUNT COLLECTED DUE TO BELOW AVERAGE RATE
GENERAL SALES AND GROSS RECEIPTS	$ 105,588,000	$
SELECTIVE SALES AND GROSS RECEIPTS		
ALCOHOLIC BEVERAGES	156,073,000	
TOBACCO PRODUCTS	53,812,000	
INSURANCE		8,737,000
PUBLIC UTILITIES	261,829,000	
OTHER		38,517,000
STATE DEATH AND GIFT		22,120,000
GENERAL PROPERTY		326,314,000
INDIVIDUAL INCOME		1,737,305,000
CORPORATE INCOME		201,386,000
STATE ALCOHOLIC BEVERAGE LICENSE	6,375,000	
MOTOR VEHICLE LICENSE	28,425,000	
MOTOR FUELS	6,794,000	
SEVERANCE	16,826,000	
TRANSFER	150,490,000	
TOTALS	$ 826,211,000	$ 2,334,378,000
NET UNUTILIZED POTENTIAL (EXCESS OF "BELOW AVERAGE" YIELDS OVER "ABOVE AVERAGE" YIELDS)	+$ 1,508,167,000	

TABLE 24

UTILIZATION OF STATE AND LOCAL TAX AEILITY,
GECRGIA,1579

TYPE OF TAX	AMCLAT CCLLECTEC DUE TO ABOVE AVERAGE RATE	AMCUNT CCLLECTEC DLE TC BELOW AVERAGE RATE
GENERAL SALES AND GRCSS RECEIPTS	$ 55,701,000	$
SELECTIVE SALES AND GRCSS RECEIPTS		
ALCOHOLIC BEVERAGES	86,210,000	
TOBACCO PRCDLCTS	1,774,000	
INSURANCE	2,931,000	
PUBLIC UTILITIES		81,329,000
OTHER		25,688,000
STATE DEATH AND GIFT		32,184,000
GENERAL PROPERTY		236,892,000
INDIVIDUAL INCOME		174,784,000
CORPORATE INCOME		42,324,000
STATE ALCOHCLIC BEVERAGE LICENSE		2,615,000
MOTOR VEHICLE LICENSE		81,263,000
MOTOR FUELS		26,031,000
SEVERANCE		23,430,000
TRANSFER		19,329,000
TOTALS	$ 186,615,000	$ 745,869,000
NET UNUTILIZED POTENTIAL (EXCESS OF "BELOW AVERAGE" YIELCS OVER "ABOVE AVERAGE" YIELDS)	+$ 559,254,000	

TABLE 25

UTILIZATION OF STATE AND LOCAL TAX ABILITY,
KENTUCKY, 1979

TYPE OF TAX	AMOUNT COLLECTED DUE TO ABOVE AVERAGE RATE	AMOUNT COLLECTED DUE TO BELOW AVERAGE RATE
GENERAL SALES AND GROSS RECEIPTS	$	$ 47,299,000
SELECTIVE SALES AND GROSS RECEIPTS		
ALCOHOLIC BEVERAGES		23,738,000
TOBACCO PRODUCTS		30,005,000
INSURANCE	21,942,000	
PUBLIC UTILITIES		58,991,000
OTHER	52,640,000	
STATE DEATH AND GIFT		4,666,000
GENERAL PROPERTY		422,236,000
INDIVIDUAL INCOME	8,976,000	
CORPORATE INCOME		17,711,000
STATE ALCOHOLIC BEVERAGE LICENSE		1,185,000
MOTOR VEHICLE LICENSE		32,132,000
MOTOR FUELS	23,424,000	
SEVERANCE	15,960,000	
TRANSFER		15,725,000
TOTALS	$ 162,942,000	$ 653,688,000
NET UNUTILIZED POTENTIAL (EXCESS OF "BELOW AVERAGE" YIELDS OVER "ABOVE AVERAGE" YIELDS)	+$ 490,746,000	

TABLE 26

UTILIZATION OF STATE AND LOCAL TAX ABILITY,
LOUISIANA, 1979

TYPE OF TAX	AMOUNT COLLECTED DUE TO ABOVE AVERAGE RATE	AMOUNT COLLECTED DUE TO BELOW AVERAGE RATE
GENERAL SALES AND GROSS RECEIPTS	$ 427,215,000	$
SELECTIVE SALES AND GROSS RECEIPTS		
ALCOHOLIC BEVERAGES	8,350,000	
TOBACCO PRODUCTS		512,000
INSURANCE	24,865,000	
PUBLIC UTILITIES		32,953,000
OTHER		7,100,000
STATE DEATH AND GIFT		7,826,000
GENERAL PROPERTY		608,764,000
INDIVIDUAL INCOME		461,844,000
CORPORATE INCOME	5,497,000	
STATE ALCOHOLIC BEVERAGE LICENSE		826,000
MOTOR VEHICLE LICENSE		44,772,000
MOTOR FUELS		2,323,000
SEVERANCE	35,525,000	
TRANSFER		19,452,000
TOTALS	$ 501,452,000	$ 1,186,372,000
NET UNUTILIZED POTENTIAL (EXCESS OF "BELOW AVERAGE" YIELDS OVER "ABOVE AVERAGE" YIELDS)	+$ 684,920,000	

TABLE 27

UTILIZATION OF STATE AND LOCAL TAX ABILITY,
MARYLAND, 1975

TYPE OF TAX	AMOUNT COLLECTED DUE TO ABOVE AVERAGE RATE	AMOUNT COLLECTED DUE TO BELOW AVERAGE RATE
GENERAL SALES AND GROSS RECEIPTS	$	$ 251,007,000
SELECTIVE SALES AND GROSS RECEIPTS		
ALCOHOLIC BEVERAGES		29,101,000
TOBACCO PRODUCTS		22,588,000
INSURANCE		7,632,000
PUBLIC UTILITIES		6,887,000
OTHER	115,058,000	
STATE DEATH AND GIFT		16,435,000
GENERAL PROPERTY		151,163,000
INDIVIDUAL INCOME	566,988,000	
CORPORATE INCOME		120,518,000
STATE ALCOHOLIC BEVERAGE LICENSE		3,371,000
MOTOR VEHICLE LICENSE		11,142,000
MOTOR FUELS	16,416,000	
SEVERANCE		9,636,000
TRANSFER	2,942,000	
TOTALS	$ 705,404,000	$ 629,480,000
NET UNUTILIZED POTENTIAL (EXCESS OF "BELOW AVERAGE" YIELDS OVER "ABOVE AVERAGE" YIELDS)	+$	-75,923,000

TABLE 2E

UTILIZATION OF STATE AND LOCAL TAX ABILITY,
MISSISSIPPI, 1979

TYPE OF TAX	AMOUNT COLLECTED DUE TO ABOVE AVERAGE RATE	AMOUNT COLLECTED DUE TO BELOW AVERAGE RATE
GENERAL SALES AND GROSS RECEIPTS	$ 231,172,000	$
SELECTIVE SALES AND GROSS RECEIPTS		
ALCOHOLIC BEVERAGES	22,438,000	
TOBACCO PRODUCTS	2,756,000	
INSURANCE	10,708,000	
PUBLIC UTILITIES		18,335,000
OTHER		16,388,000
STATE DEATH AND GIFT		11,146,000
GENERAL PROPERTY		173,469,000
INDIVIDUAL INCOME		157,505,000
CORPORATE INCOME		45,865,000
STATE ALCOHOLIC BEVERAGE LICENSE	693,000	
MOTOR VEHICLE LICENSE		25,258,000
MOTOR FUELS	825,000	
SEVERANCE	9,788,000	
TRANSFER		9,716,000
TOTALS	$ 278,420,000	$ 461,682,000
NET UNUTILIZED POTENTIAL (EXCESS OF "BELOW AVERAGE" YIELDS OVER "ABOVE AVERAGE" YIELDS)	+$ 183,262,000	

TABLE 25

UTILIZATION OF STATE AND LOCAL TAX ABILITY,
NORTH CAROLINA, 1979

TYPE OF TAX	AMOUNT COLLECTED DUE TO ABOVE AVERAGE RATE	AMOUNT COLLECTED DUE TO BELOW AVERAGE RATE
GENERAL SALES AND GROSS RECEIPTS	$	$ 204,465,000
SELECTIVE SALES AND GROSS RECEIPTS		
ALCOHOLIC BEVERAGES	35,151,000	
TOBACCO PRODUCTS		62,936,000
INSURANCE	7,287,000	
PUBLIC UTILITIES	42,069,000	
OTHER		29,746,000
STATE DEATH AND GIFT		4,325,000
GENERAL PROPERTY		495,550,000
INDIVIDUAL INCOME	23,758,000	
CORPORATE INCOME		33,942,000
STATE ALCOHOLIC BEVERAGE LICENSE		2,726,000
MOTOR VEHICLE LICENSE		23,909,000
MOTOR FUELS	21,336,000	
SEVERANCE		12,085,000
TRANSFER		26,924,000
TOTALS	$ 129,600,000	$ 896,609,000
NET UNUTILIZED POTENTIAL (EXCESS OF "BELOW AVERAGE" YIELDS OVER "ABOVE AVERAGE" YIELDS)	+$ 767,008,000	

TABLE 3C

UTILIZATION OF STATE AND LOCAL TAX ABILITY,
SOUTH CAROLINA, 1979

TYPE OF TAX	AMOUNT COLLECTED DUE TO ABOVE AVERAGE RATE	AMOUNT COLLECTED DUE TO BELOW AVERAGE RATE
GENERAL SALES AND GROSS RECEIPTS	$ 15,284,000	$
SELECTIVE SALES AND GROSS RECEIPTS		
ALCOHOLIC BEVERAGES	51,748,000	
TOBACCO PRODUCTS		12,953,000
INSURANCE	5,338,000	
PUBLIC UTILITIES		6,359,000
OTHER		9,954,000
STATE DEATH AND GIFT		12,439,000
GENERAL PROPERTY		255,329,000
INDIVIDUAL INCOME		65,895,000
CORPORATE INCOME		2,802,000
STATE ALCOHOLIC BEVERAGE LICENSE	676,000	
MOTOR VEHICLE LICENSE		31,974,000
MOTOR FUELS	14,571,000	
SEVERANCE		7,695,000
TRANSFER		4,092,000
TOTALS	$ 87,617,000	$ 409,491,000
NET UNUTILIZED POTENTIAL (EXCESS OF "BELOW AVERAGE" YIELDS OVER "ABOVE AVERAGE" YIELDS)		+$ 321,875,000

TABLE 31

UTILIZATION OF STATE AND LOCAL TAX ABILITY,
TENNESSEE, 1979

TYPE OF TAX	AMOUNT COLLECTED DUE TO ABOVE AVERAGE RATE	AMOUNT COLLECTED DUE TO BELOW AVERAGE RATE
GENERAL SALES AND GROSS RECEIPTS	$ 358,953,000	$
SELECTIVE SALES AND GROSS RECEIPTS		
ALCOHOLIC BEVERAGES	25,785,000	
TOBACCO PRODUCTS	10,202,000	
INSURANCE	9,914,000	
PUBLIC UTILITIES	62,913,000	
OTHER		3,259,000
STATE DEATH AND GIFT	4,079,000	
GENERAL PROPERTY		407,204,000
INDIVIDUAL INCOME		725,383,000
CORPORATE INCOME		37,000,000
STATE ALCOHOLIC BEVERAGE LICENSE		2,102,000
MOTOR VEHICLE LICENSE	918,000	
MOTOR FUELS		11,227,000
SEVERANCE		20,516,000
TRANSFER	460,000	
TOTALS	$ 528,224,000	$ 1,206,692,000
NET UNUTILIZED POTENTIAL (EXCESS OF "BELOW AVERAGE" YIELDS OVER "ABOVE AVERAGE" YIELDS)	+$ 678,468,000	

TABLE 32

UTILIZATION OF STATE AND LOCAL TAX ABILITY,
TEXAS, 1979

TYPE OF TAX	AMOUNT COLLECTED DUE TO ABOVE AVERAGE RATE	AMOUNT COLLECTED DUE TO BELOW AVERAGE RATE
GENERAL SALES AND GROSS RECEIPTS	$	$ 238,658,000
SELECTIVE SALES AND GROSS RECEIPTS		
ALCOHOLIC BEVERAGES	8,035,000	
TOBACCO PRODUCTS	84,499,000	
INSURANCE		9,304,000
PUBLIC UTILITIES	76,078,000	
OTHER	362,997,000	
STATE DEATH AND GIFT		46,332,000
GENERAL PROPERTY		206,477,000
INDIVIDUAL INCOME		2,673,598,000
CORPORATE INCOME		793,775,000
STATE ALCOHOLIC BEVERAGE LICENSE		742,000
MOTOR VEHICLE LICENSE		50,395,000
MOTOR FUELS		309,479,000
SEVERANCE	182,462,000	
TRANSFER		74,023,000
TOTALS	$ 714,071,000	$ 4,402,783,000
NET UNUTILIZED POTENTIAL (EXCESS OF "BELOW AVERAGE" YIELDS OVER "ABOVE AVERAGE" YIELDS)		+$ 3,688,712,000

TABLE 33

LTILIZATICN OF STATE AND LCCAL TAX AFILITY,
VIRGINIA,1979

TYPE OF TAX	AMCUNT CCLLECTED DUE TC ABCVE AVERAGE RATE	AMCUNT CCLLECTED DUE TC BELOW AVERAGE RATE
GENERAL SALES AND GRCSS RECEIPTS	$	$ 386,511,CCO
SELECTIVE SALES AND GRCSS RECEIPTS		
ALCOHOLIC BEVERAGES	4C,745,CCO	
TOBACCO PRODUCTS		5E,196,CCO
INSURANCE	4,7CC,CCO	
PUBLIC UTILITIES	11E,C26,CCO	
OTHER	46,444,CCO	
STATE DEATH AND GIFT		2C,593,CCO
GENERAL PROPERTY		351,595,CCO
INDIVIDUAL INCOME		76,925,CCC
CORPORATE INCOME		113,604,CCO
STATE ALCOHOLIC BEVERAGE LICENSE		2,545,CCC
MOTOR VEHICLE LICENSE	26,918,CCO	
MOTOR FUELS	33,524,CCO	
SEVERANCE		6C,464,CCO
TRANSFER	3,6C4,CCO	
TOTALS	$ 271,960,CCO	$ 1,C68,434,CCO
NET UNUTILIZED POTENTIAL (EXCESS OF "BELOW AVERAGE" YIELCS CVER "ABOVE AVERAGE" YIELDS)	+$ 7SE,474,CCO	

TABLE 34

UTILIZATION OF STATE AND LOCAL TAX ABILITY,
WEST VIRGINIA, 1979

TYPE OF TAX	AMOUNT COLLECTED DUE TO ABOVE AVERAGE RATE	AMOUNT COLLECTED DUE TO BELOW AVERAGE RATE
GENERAL SALES AND GROSS RECEIPTS	$ 212,934,000	$
SELECTIVE SALES AND GROSS RECEIPTS		
ALCOHOLIC BEVERAGES	4,048,000	
TOBACCO PRODUCTS	9,380,000	
INSURANCE	4,266,000	
PUBLIC UTILITIES		39,640,000
OTHER	52,354,000	
STATE DEATH AND GIFT		4,544,000
GENERAL PROPERTY		231,878,000
INDIVIDUAL INCOME		112,380,000
CORPORATE INCOME		72,299,000
STATE ALCOHOLIC BEVERAGE LICENSE	655,000	
MOTOR VEHICLE LICENSE	11,030,000	
MOTOR FUELS	26,045,000	
SEVERANCE		137,458,000
TRANSFER		6,102,000
TOTALS	$ 321,213,000	$ 604,299,000
NET UNUTILIZED POTENTIAL (EXCESS OF "BELOW AVERAGE" YIELDS OVER "ABOVE AVERAGE" YIELDS)	+$ 283,086,000	

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A Roundup of State and Local Tax Developments

The Current Tax Revenue Outlook

Despite apparent gains in state and local tax revenues, little overall growth in real terms has been experienced in recent years, nor can much growth be expected in the early 1980s. Inflation and unemployment remain at high levels, productivity has been on the decline, and personal and business incomes have fallen, relative to inflation. Because inflationary and recessionary momentum has been building over much of the last decade, the trends are not likely to be reversed in a short time. This raises issues about the role of state and local taxation in the financing of public higher education which are of increasing concern to education and government leaders. This discussion highlights implications of a recent Southern Regional Education Board compilation of information on state and local tax performance.*

Adding to the sluggish revenue outlook is the issue of broad fiscal constraints that became the focus of national attention in 1978, with the passage of Proposition 13 in California. Proposals for spending or taxing curbs continue, as the nation moves into the 1980s. Although eight of thirteen such initiatives were voted down by the voters in the 1980 general elections, indicating substantial preference for continuing public program support rather than cutting taxes, cuts in the future should not be ruled out.

Lagging transportation tax revenues pose problems for highway departments and other state agencies, and governors and legislators are being asked to appropriate state general tax funds to offset some of the highway fund losses, at least for the short term. With higher prices and more fuel-efficient cars cutting down on the amount of gasoline purchased, the revenues from per-gallon tax rates have naturally followed suit, and slumping automobile sales have added to highway tax shortfalls.

Another problem which is beginning to show at the state level is that of dealing with "uncontrollables" or "legislatively dedicated" spending, such as Medicaid-Medicare or court-mandated spending for prisons — expenditures on which current legislative discretion can be only minimal.

Finally, trends at the national level may place greater pressure on state and local finances if federal funds are pared. For example, the federal cutoff of state general revenue sharing ($2.3 billion in 1981) will certainly affect state tax policy. Budget surpluses, built up in more expansive times, largely had disappeared by early 1980, except in a few oil- and gas-producing states. In addition, the 1979-80 economic slowdown drastically reduced real tax collections in many states.

Real growth is not expected to return soon because of limited real economic growth and the reluctance of public officials to legislate tax increases. Because of selective tax paring and recession, about half of the states had revenue shortfalls in early 1980 and many had to trim budgets in mid-year to avoid going into the red. Higher education financing may prove to be vulnerable to tax shortfalls, if the past is any indication of the future. The 1970s was a period of leveling,

Table 1
State Appropriations for Higher Education Operations as a Percent of State Taxes
1970-71, 1974-75 and 1977-78

	1970-71	1974-75	1977-78
United States	13.5	14.0	13.5
SREB States	13.7	14.8	15.4
Alabama	10.5	17.4	19.5
Arkansas	14.5	12.6	13.6
Florida	15.2	14.8	13.0
Georgia	15.0	15.3	13.9
Kentucky	14.3	12.0	12.3
Louisiana	12.3	12.1	12.2
Maryland	10.5	12.1	11.3
Mississippi	13.9	16.4	16.9
North Carolina	13.6	18.4	17.7
South Carolina	12.9	19.4	16.6
Tennessee	13.4	15.1	14.4
Texas	15.6	14.7	19.5
Virginia	13.1	14.6	15.5
West Virginia	13.5	12.0	13.6

Source: SREB, *Fact Book on Higher Education in the South, 1979 and 1980.*

*A full set of the computer tables prepared for this report is available from SREB. (Kenneth E. Quindry and Niles Schoening, *State and Local Tax Performance, 1979*, $3.00.)

nationally, in the share of state appropriations allocated to higher education, although some states in the South have continued to gain (Table 1). Further leveling, including actual declines of state shares in some cases, may result from policy decisions or the consequences of slow revenue growth.

From 1970 to 1979, state and local taxes increased from $88.4 billion to $206.9 billion, an increase of 134 percent. When adjusted for inflation, growth averaged three percent per year, not enough to improve significantly the level of per capita public expenditures. From 1974 to 1975, and from 1978 to 1979, real tax collections actually declined. (A state comparison on taxes collected per $1,000 of personal income in 1979 is shown in Map 1.) Data comparing 1979 to 1980 are expected to show further decline because of minimum real growth and tax paring in several states.

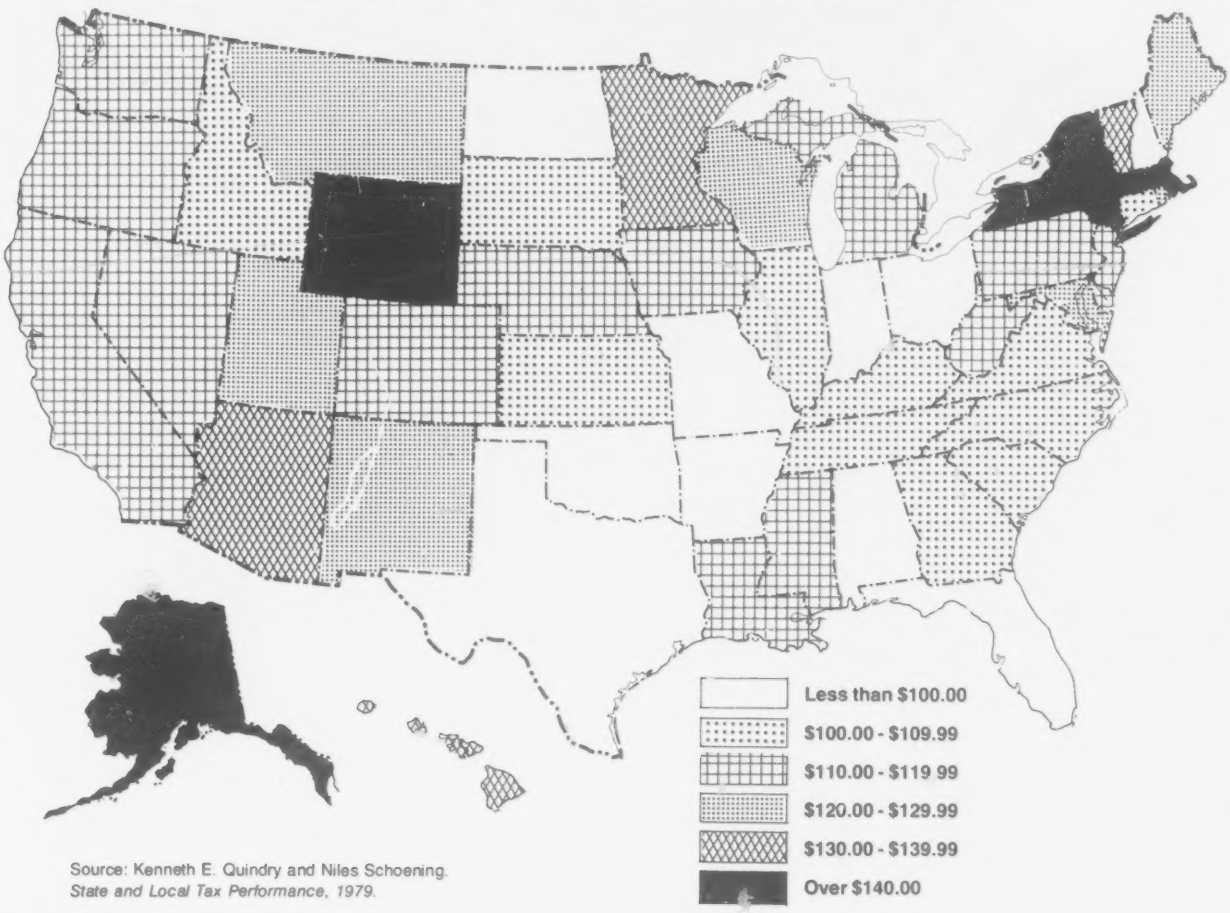
New Tax Developments, 1979-1980

The year 1979 saw dwindling state surpluses and efforts in many states to lessen the impact of inflation on taxpayers. Significant personal income tax rate changes were enacted in seven states. Three states, all outside the South, adopted indexing systems which adjust personal income tax rates for inflation. Property tax changes were numerous and involved enacting or extending exemptions and credits for homesteads, senior citizens, and alternative energy systems. In 1979, 20 states allowed adjustments for solar energy devices. In addition, 11 states allowed a deduction or a credit under the personal income tax, and five states allowed exemptions under the sales tax.

Gasoline tax rates increased in nine states. To counter the problem of falling gasoline revenues, a few states, such as Mississippi, have shifted gasoline taxes to a sales tax which climbs with rising prices, and more states may consider this in 1981. Cigarette tax rates increased in four states.

Most of these tax trends continued into 1980. Five more states increased gasoline tax rates in this year, and Kentucky, Indiana, and the District of Columbia indexed the fuel tax to wholesale prices. A new sever-

Map 1
State and Local Taxes Per $1,000 of Personal Income, 1979



Source: Kenneth E. Quindry and Niles Schoening. *State and Local Tax Performance, 1979.*

ance tax on resources other than coal and oil was enacted in Kentucky.

Several states with rapidly expanding coal production have taken advantage of that resource and levied significant coal severance taxes. However, proposed federal legislation (H.R. 6625) would limit these taxes to 12.5 percent of value, thus reducing the potential growth of these revenues.

The issue of broad fiscal constraints on state and local governments became the focus of attention in 1978 with the passage of California's Proposition 13. Six more states imposed spending limits in 1979, and Missouri was added to the list in 1980, bringing the total to at least 18 states with some form of spending limitation.

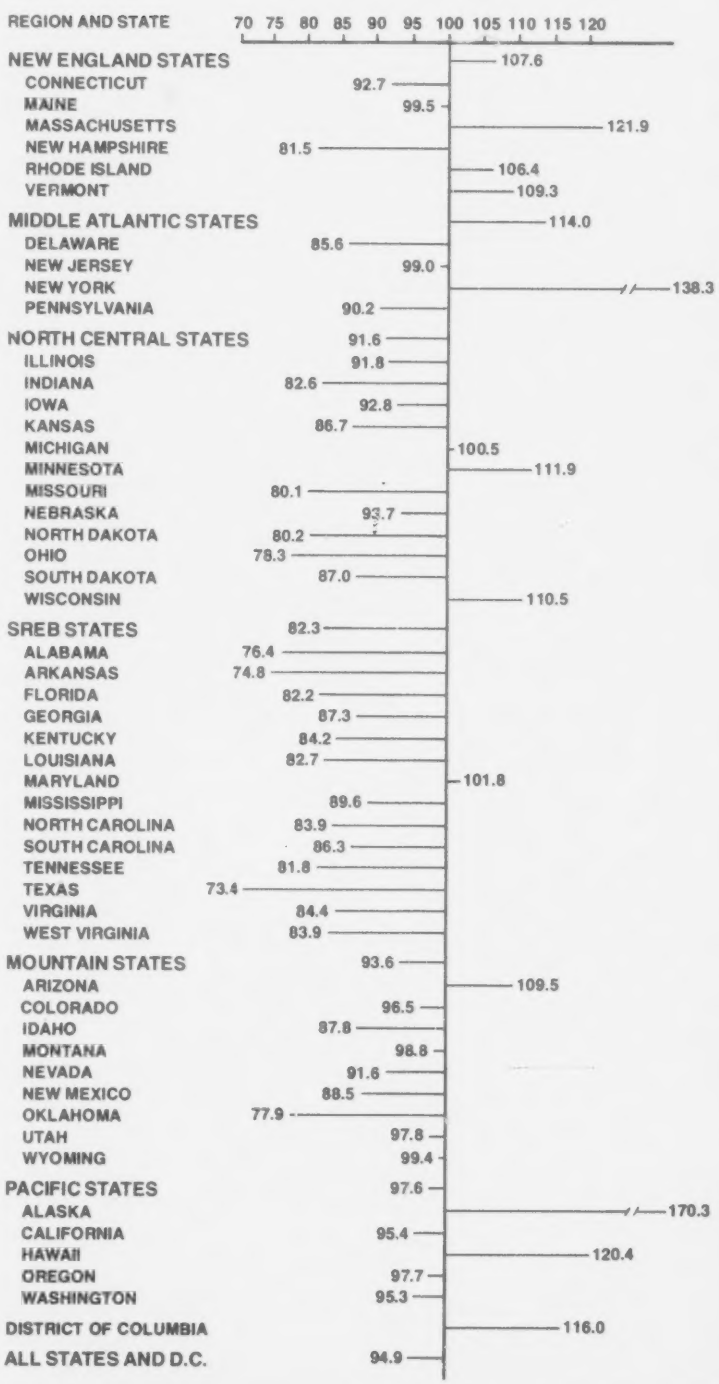
Fiscal constraints take the form of tax as well as spending limitations. Most major tax initiatives placed before the voters in November 1980 met defeat. Several of the proposals were continuations of earlier limitations. Twenty states now have Proposition 13-type constraints; five more were on the ballot in November, and all were defeated. However, not all tax limitation proposals voted on were defeated. Proposals to enact new property tax homestead exemptions or increase old ones were approved in Arkansas, Louisiana, New Jersey, Virginia, and West Virginia.

Caught between "grass roots" tax reform efforts, dwindling federal grant payments, and slow revenue growth because of the recession, many states and local governments now find themselves in a severe budget squeeze. According to a survey by the National Association of Tax Administrators, more than half the states had shortfalls in their tax collections in the spring of 1980. For example, the shortfall was 13 percent in Minnesota, 7.6 percent in Tennessee, 6.1 percent in Ohio, and 5.8 percent in Michigan. When the economy improves, much of this shortfall will be reduced; nevertheless, it seems certain that many states will face continuing budget austerity during this fiscal year and the next. But regardless of the revenue picture, higher education will increasingly be faced with competition for revenue resources in support of other pressing public services.

Regional and State Utilization of Tax Ability

As indicated in Chart 1, the states exhibited a wide range in the utilization of tax ability — from 73.4 percent in Texas to 170.3 percent in Alaska (a unique situation) and 138.3 percent in New York. In the analysis, a state was assumed to utilize its ability totally (100 percent on the chart) when it applied the full complement of average rates to its available tax bases. At that point, tax effort exactly equals tax ability, whether stated in percentage or in dollar amounts. States rank above 100 percent in utilization if the weighted average of all rates exceeds the 50-state averages. In most states, but not all, one or more taxes were "overutilized" in 1979 and one or

Chart 1
State and Local Utilization of Tax Ability,*
By State and Region, 1979
(Percentage of Ability Utilized)



*Tax ability is equivalent to tax potential. It is stated in terms of the revenues that would be raised if the average rate(s) for all states using a tax (taxes) were applied, in a given state.

Source: Kenneth E. Quindry and Niles Schoening, *State and Local Tax Performance, 1979.*

more were "underutilized." Net underutilization indicates a theoretical potential for invoking tax increases to support desired public services. In all but nine states, and the District of Columbia, significant net underutilization was indicated for 1979.

The North Central and SREB regions continued to reflect a policy of low tax effort in 1979. In the SREB region, Alabama, Arkansas, and Texas were among the nation's lowest taxed states in terms of ability utilized, and Maryland is the only SREB state which exceeded the 50-state average in tax utilization. In the 14 SREB states, taxes were underutilized by $11 billion, and in the North Central region by $4.9 billion. Conversely, regional overutilization was evident in the New England region (primarily Massachusetts) by $905 million and in the Middle Atlantic region, by $5.3 billion. New York alone accounted for $6.7 billion in overutilization, while the other Middle Atlantic states indicated moderate to strong underutilization.

State Utilization of Taxes in Relation to Higher Educational Support

The degree to which tax ability or potential of a state is utilized in taxes actually collected is of major concern to public higher education, since state taxes provide the largest share of its support. Not unnoticed, however, is the fact that over the recent decades the Southern states, although generally underutilizing their tax ability, have generally exceeded national averages in level of support for higher education.

Strong financial commitments to the support of higher education, with relatively low utilization of tax ability, are evident both in higher per capita income states, such as Texas, and in the lower income states, such as Alabama. On the other hand, the SREB state with the highest utilization of tax ability — Maryland — supports its colleges and universities with one of the smallest higher educational shares of tax revenue in the region.

Table 2 presents a recent year's rankings of the SREB states according to level of tax utilization in relation to rankings of support, in terms of the revenue shares which those appropriations represent. Higher education in a state like Mississippi benefits from the best combination, within the limits of the state's resources — high tax utilization and also a large share of revenue. Arkansas higher education, on the other hand, receives a relatively small share of revenues which represent relatively low utilization.

For higher education, tuition increases are one immediate response, but in the short term, higher education has no choice but to adjust to the total resources which current systems of revenue make available. In a time of enrollment slowdown, this means a balancing of requests for expansion of some programs and contraction of programs in areas of declining need. Compounding higher education's problems is the fact that times of economic slowdown or recession — and sluggish state revenue growth — are usually times when more students enroll in college.

Growth in Real Ability and Effort

When adjusted for the rise in prices that states and local governments pay for goods and services, both ability and effort (collections) increased from 1970 to 1979 — ability by 26.1 percent and effort by 24.4 percent. Because of the sharper rise in ability than in actual collections, utilization declined nationally to 94.85 percent from 96.14 percent in 1970 (Table 3). The upward trends in ability and effort were interrupted in the nine-year span by two recessionary periods in which real economic growth actually declined. In both periods — 1974-75 and 1978-79 — utilization of ability was sharply curtailed.

Moreover, in these nine years, population increased an average of a percentage point a year (9.34 percent for the period) and real tax collections nearly three percent annually (24.4 percent for the period). This amounts to only a 1.67 percent growth in real per capita tax collections.

Table 2

Ranking of SREB States According to Utilization of Tax Ability and Share of State Revenues Supporting Higher Education, 1978

	Utilization of Tax Ability	Ranking of Higher Educational Share of Tax Revenues
Maryland	**99.2%**	**14**
Mississippi	**85.8**	**4**
Georgia	**83.5**	**8**
South Carolina	**82.6**	**5**
Virginia	**82.6**	**6**
North Carolina	**81.5**	**3**
Tennessee	**80.9**	**7**
Kentucky	**80.4**	**12**
Louisiana	**80.0**	**13**
Florida	**78.7**	**11**
West Virginia	**78.3**	**9**
Texas	**74.7**	**2**
Alabama	**74.4**	**1**
Arkansas	**73.9**	**10**

Sources: SREB, *Fact Book on Higher Education in the South, 1979 and 1980;* and Kenneth E. Quindry and Niles Schoening, *State and Local Tax Performance, 1978.*

Utilization of Major Tax Bases

There is a significant diversity in the relative use of taxes among the regions and among states within a region. The diversity is evident for 1979 in the data of

Table 3
State and Local Tax Ability and Effort, Selected Years
1970 to 1979 in Constant Dollars, United States
(1972 = 100)

Year	Ability		Effort (Collections)		
	Amount (In Thousands)	Percentage Growth	Amount (In Thousands)	Percentage Growth	Percentage of Ability Utilized
1970	$104,912,037	—	$100,857,388	—	96.14
1974	120,613,245	3.74	116,126,528	3.79	96.28
1975	120,366,739	−0.20	114,774,746	−1.16	95.35
1977	129,596,948	3.83	123,601,662	3.85	95.37
1978	133,468,319	2.99	126,976,909	2.73	95.14
1979	132,251,016	−0.92	125,444,771	−1.21	94.85

Note: Deflators were the state-local deflators provided by the Bureau of the Census and projections provided by the University of Tennessee, Center for Business and Economic Research.

Sources: The University of Tennessee, Center for Business and Economic Research, 1979; and Kenneth E. Quindry and Niles Schoening, *State and Local Tax Performance, 1979.*

Table 4. Here is noted that the Southern states and the two Western regions utilized general and selective sales taxes heavily and income taxes lightly. The reverse is true in the East Coast regions. Property taxes were also utilized heavily on the East Coast and lightly in the SREB states.

Property tax effort averaged 73.7 percent of ability in the SREB states, ranging from 30.4 percent in Alabama to 94.7 percent in Texas. The range in non-SREB states was from 51.3 percent in Delaware to 182.1 percent in Massachusetts. Significantly, that state took steps in the November 1980 referendum to reduce dramatically its overutilization of property taxes.

Table 4
State and Local Utilization of Tax Ability, Major Tax Sources, 1979

Region and State	Percentage of Ability Utilized				
				Income Taxes	
	General Sales Taxes	Selective Sales Taxes	Property Taxes	Individual	Corporation
SREB States	**103.1**	**130.8**	**73.7**	**52.2**	**57.2**
Alabama	112.2	191.3	30.4	62.5	54.5
Arkansas	93.0	97.1	53.7	65.0	80.1
Florida	105.7	165.2	87.0	—	61.0
Georgia	110.0	95.7	81.9	80.7	84.2
Kentucky	92.7	100.7	52.2	101.5	90.2
Louisiana	157.4	97.4	40.1	34.3	102.6
Maryland	73.6	114.4	88.3	163.3	54.7
Mississippi	162.1	100.8	65.8	55.1	56.0
North Carolina	80.2	98.0	64.8	102.4	88.2
South Carolina	103.0	114.1	63.4	86.3	98.0
Tennessee	150.1	139.1	62.6	3.5	83.4
Texas	91.6	147.6	94.7	—	—
Virginia	65.1	135.4	76.7	92.6	63.3
West Virginia	160.9	122.9	51.4	65.9	26.1
New England States	**68.8**	**93.6**	**158.8**	**81.8**	**119.5**
Middle Atlantic States	**89.2**	**104.3**	**130.3**	**125.3**	**108.2**
North Central States	**84.9**	**77.3**	**102.9**	**85.7**	**90.1**
Mountain States	**122.0**	**99.4**	**98.6**	**63.3**	**57.8**
Pacific States	**123.0**	**73.7**	**96.6**	**85.8**	**137.9**
District of Columbia	**96.9**	**167.1**	**87.4**	**142.4**	**138.2**
All States and D.C.	**97.9**	**98.9**	**100.0**	**82.1**	**91.5**

Source: Kenneth E. Quindry and Niles Schoening, *State and Local Tax Performance, 1979.*

Summary

1. Despite apparent gains in state tax revenues, little overall growth in real terms has been experienced in the region and nation in recent years, nor can much be expected in the early 1980s.

2. Adding to the sluggish revenue outlook are the issues of statutory restraints, the reduction in revenue from gasoline taxes, the problem of "uncontrollable" expenditures, and various reductions in federal funding which affect the adequacy of state and local sources of revenue.

3. Public higher education in the Southern states, which in recent decades has fared above national averages in terms of state support, cannot be assured of drawing on increasing — or even continuing — shares of state tax revenues. The short-term prospects for adequacy of funding, during a time of changing enrollment, demands a balancing of expansion in selected necessary programs along with contraction of programs in areas of declining need.

4. Although measures imposing spending limitations or tax constraints have been voted down in many states, the number of states in which such measures have passed continues to grow; 20 states now have Proposition 13-type constraints and at least 18 have spending limitations.

5. When utilization of tax ability is measured by comparison with average utilization by all states using a given tax, it is found that New England and the Middle Atlantic states generally continue to "overutilize," while the North Central and the SREB states "underutilize."

6. When increases in tax collections are adjusted for population growth and for inflation, it is shown that percent of real growth in state and local taxes increased less than two percent over the decade 1970-79.

7. The SREB states have utilized selective sales taxes to a greater extent than any other region in the United States (31 percent above the average), were about average in utilization of the general sales tax, were lowest in the use of the property tax (20 percent below average), lowest in use of the corporation income tax (43 percent below average), and lowest in use of the personal income tax (48 percent below average).

This edition of *Financing Higher Education* is based on material provided by Kenneth E. Quindry and Niles Schoening of the Center for Business and Economic Research, College of Business Administration, The University of Tennessee, Knoxville.

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